

COMPANY REGISTRATION NUMBER: 07304443

CHARITY REGISTRATION NUMBER: 1138044

Brampton and Beyond Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Brampton and Beyond Community Trust

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Brampton and Beyond Community Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Brampton and Beyond Community Trust
Charity registration number	1138044
Company registration number	07304443
Principal office and registered office	Brampton Community Centre Union Lane Brampton Cumbria CA8 1BX

The trustees

R Allan
T Coombe
M Fox
A Oswin
J Porter

Independent examiner	Mr RW Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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Structure, governance and management

The Trust is a charitable company limited by guarantee, registered with Companies House in July 2010 (07304443) and registered as a charity with the Charity Commission in September 2010 (1138044). Its memorandum and articles of association govern the charitable company.

The registered company address is Brampton Community Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Recruitment and Appointment of Trustees

The Trust is controlled by its membership, who are residents of its area of benefit. The Members elect all Trustees, a third of whom stand down by rotation, at the Annual General Meeting. The Trustees can co-opt Members as Trustees during the year, but these must stand down at the following Annual General Meeting. Trustees cannot undertake paid work for the Trust.

Audits of Trustee skills are regularly carried out, and all Trustees are expected to engage with and complete all training modules. If skill gaps are identified within the Board, emphasis is placed on these areas as part of the recruitment process. Advertisements are placed on the Community Centre website, and applications are invited from all sectors of the community. Members of the Board of Trustees, led by the Chairman, carry out reviews.

Induction and Training of Trustees

An induction programme is followed, including site visits and meetings with the Senior Management Team. Each new Trustee is paired with an existing Board member through an informal "buddy system". Supporting information from the Charity Commission and Companies House relating to the duties and responsibilities of Trustees is also provided to each new Trustee. Details of relevant courses are shared with Trustees to increase their knowledge and understanding of their role.

Organisation Structure

The governance of the charity is the responsibility of the Board of Trustees.

The Chairman has responsibility for implementing strategy and overseeing the Trust's day-to-day running, which is delivered through the Senior Management Team. The senior management team consists of:

Community Centre Manager: James Burke

Children's Area Manager: Lachmi Sarang (to 9th March 2022)

The Board of Trustees has overall responsibility for the governance and delivery of services, including agreeing strategy. During 2021/22, the Board met approximately every two months and had overall responsibility for the governance and delivery of services, including agreeing on strategy. All conflicts of interest are declared and noted as appropriate.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

The objects of the Charity, as given in the Articles of Association are:

To promote the benefit of the inhabitants of the parishes of Askerton, Bewcastle, Brampton, Burtholme, Carlatton, Castle Carrock, Cumrew, Cumwhitton, Farlam, Geltsdale, Hayton, Hethersgill, Irthington, Kingwater, Midgeholme, Nether Denton, Scaleby, Solport, Stanwix Rural, Stapleton, Upper Denton, Walton, Waterhead, and Wetheral and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish, or secure the establishment of a Community Centre, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

To promote such other charitable purposes as may from time to time be determined.

Public Benefit

Despite the impacts of the COVID-19 Pandemic, Trustees have, throughout the year, sought to meet the objects set out in the Trust's Articles of Association and comply with its responsibilities as a registered charity. In undertaking its work, the Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the Charity Commission for England and Wales's guidance on public benefit.

Achievements and performance

Despite the significant challenges posed by the global Coronavirus pandemic, the Trust has continued to meet its objectives during the period. This was achieved through the operation of Brampton Community Centre, the Trusts base of operations, within which opportunities have been made available for an ever-growing range, of community organisations and activities that enhance community spirit and endeavour, support physical, mental and social health and wellbeing, offer learning opportunities to all ages and provide individual support to the disadvantaged.

The Trust has continued to engage with statutory and Third Sector providers on health and wellbeing activities, including the National Health Service, regarding its Integrated Care Communities (ICC) initiative, establishing a group for the local area. This work provides a solid basis for developing the Community Centre's role as a well-being hub in partnership with others. During 2021 - 2022 the Community Centre also continued to serve as a COVID Vaccination Site, as well as hosting the seasonal flu vaccination clinics.

The Community Centre also acts as a referral point for specialist advice and support agencies and provides a number of offices for Third Sector use so extending the range of activities and services offered by the Trust and reinforcing its strategy to work in partnership with other health, welfare, social and community organisations.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Sadly, due to the decrease in children attending, due to the impact of the Coronavirus Pandemic and changing social attitudes towards childcare, the Trust had to take the difficult decision to permanently close the Ofsted registered childcare facilities located within Brampton Community Centre. That said, during the pandemic, and with financial assistance from the Armed Forces Covenant, it remained open for the children of Key Workers and Armed Forces staff. The small number of families affected were assisted in finding alternative provisions. As an immediate alternative, we have been focusing on activities and support for children and young people offered via the Community Centre.

Financial review

Reserves Policy:

The Trust's unrestricted funds have been reshaped to provide cash reserves equivalent to three months' operating costs (circa 63K). This adheres to the reserves policy to provide sufficient cash flow resilience and a buffer for uninterrupted services. Alongside this contingency reserve, designated funds are held to support the development of services and improve our operating environment. Other unrestricted funds are earmarked to support long-standing plans for a capital repairs programme, which, although it has seen some progress during 2021 - 2022, has been curtailed by the Covid Pandemic and shortages of suitable professional and voluntary assistance.

Despite careful planning, the Trust recognises that maintaining the appropriate cash reserves will be heavily challenged in 2021 due to the direct impact of COVID-19 on our services and communities and the subsequent financial pressures, recovery plans and broader economic and market uncertainties now faced.

Plans for future periods

The Trust continues to strive to provide the highest possible service, both in terms of facilities and activities, to the local residents whilst ensuring that expenditure is controlled. As we move out of Pandemic restrictions and a new form of 'normality' is taking shape, it is heartening to see many of our former users returning along with some new ones which are extending the number of opportunities and activities that we can offer. This in turn is encouraging more people to use our services and activities, both hosted and directly provided. Looking ahead this is a strategy we will continue to pursue.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The trustees' annual report was approved on 26 September 2022 and signed on behalf of the board of trustees by:

J Porter
Trustee

Brampton and Beyond Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brampton and Beyond Community Trust

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Brampton and Beyond Community Trust ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brampton and Beyond Community Trust *(continued)*

Year ended 31 March 2022

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

26 September 2022

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	44,030	73,274	117,304	168,922
Other trading activities	6	117,580	–	117,580	52,903
Investment income	7	309	–	309	391
Total income		<u>161,919</u>	<u>73,274</u>	<u>235,193</u>	<u>222,216</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>198,502</u>	<u>20,684</u>	<u>219,186</u>	<u>188,678</u>
Total expenditure		<u>198,502</u>	<u>20,684</u>	<u>219,186</u>	<u>188,678</u>
Net income and net movement in funds		<u>(36,583)</u>	<u>52,590</u>	<u>16,007</u>	<u>33,538</u>
Reconciliation of funds					
Total funds brought forward		285,896	21,747	307,643	274,105
Total funds carried forward		<u>249,313</u>	<u>74,337</u>	<u>323,650</u>	<u>307,643</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	241,132	251,095
Current assets			
Debtors	15	14,869	3,928
Cash at bank and in hand		109,426	138,414
		<u>124,295</u>	<u>142,342</u>
Creditors: amounts falling due within one year	16	<u>14,542</u>	<u>58,151</u>
Net current assets		<u>109,753</u>	<u>84,191</u>
Total assets less current liabilities		350,885	335,286
Creditors: amounts falling due after more than one year	17	<u>27,235</u>	<u>27,643</u>
Net assets		<u>323,650</u>	<u>307,643</u>
Funds of the charity			
Restricted funds		74,337	21,747
Unrestricted funds		<u>249,313</u>	<u>285,896</u>
Total charity funds	19	<u>323,650</u>	<u>307,643</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 11 to 21 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of trustees and authorised for issue on 26 September 2022, and are signed on behalf of the board by:

J Porter
Trustee

The notes on pages 11 to 21 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brampton Community Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Building improvements	-	2% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,280	—	1,280
Grants			
Carlisle City Council	21,400	—	21,400
Power to Change	—	8,568	8,568
Other Small Grants	3,948	28,429	32,377
Carlisle City Council RHLG	16,000	—	16,000
CJRS Furlough	1,402	—	1,402
Awards for All	—	518	518
Cumbria Community Foundation	—	130	130
Armed Forces Fund	—	24,000	24,000
Childrens Area	—	11,629	11,629
	<u>44,030</u>	<u>73,274</u>	<u>117,304</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,241	—	1,241

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Carlisle City Council	21,420	—	21,420
Power to Change	25,000	—	25,000
Other Small Grants	4,748	3,115	7,863
Carlisle City Council RHLG	41,200	—	41,200
CJRS Furlough	22,835	—	22,835
Awards for All	—	2,071	2,071
Cumbria Community Foundation	—	6,500	6,500
Armed Forces Fund	—	8,114	8,114
Childrens Area	—	32,678	32,678
	<u>116,444</u>	<u>52,478</u>	<u>168,922</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	572	572	246	246
Centre	79,954	79,954	43,795	43,795
Children's Area	36,150	36,150	8,717	8,717
Mini Bus Income	904	904	145	145
	<u>117,580</u>	<u>117,580</u>	<u>52,903</u>	<u>52,903</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	309	309	391	391

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	<u>198,502</u>	<u>20,684</u>	<u>219,186</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Centre	<u>136,200</u>	<u>52,478</u>	<u>188,678</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	£	2022 £	2021 £
Centre	219,186	219,186	188,678

10. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	9,963	9,961

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	200	240

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	124,721	114,842
Social security costs	2,331	1,012
Employer contributions to pension plans	1,400	1,288
	128,452	117,142

The average head count of employees during the year was 9 (2021: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	9	9

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No employees had benefits (excluding employer pension costs) in excess of £60,000(2020: nil).

The charity Trustees were not paid or received any other benefits from employment with the Trust in the period (2021: £nil) neither were they reimbursed expenses during the period (2021: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2021: £nil).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2021	260,707	22,475	23,736	306,918
Disposals	—	(5,619)	—	(5,619)
At 31 March 2022	<u>260,707</u>	<u>16,856</u>	<u>23,736</u>	<u>301,299</u>
Depreciation				
At 1 April 2021	15,942	22,475	17,406	55,823
Charge for the year	5,215	—	4,748	9,963
Disposals	—	(5,619)	—	(5,619)
At 31 March 2022	<u>21,157</u>	<u>16,856</u>	<u>22,154</u>	<u>60,167</u>
Carrying amount				
At 31 March 2022	<u>239,550</u>	<u>—</u>	<u>1,582</u>	<u>241,132</u>
At 31 March 2021	<u>244,765</u>	<u>—</u>	<u>6,330</u>	<u>251,095</u>

15. Debtors

	2022	2021
	£	£
Trade debtors	14,666	2,713
Prepayments and accrued income	203	1,215
	<u>14,869</u>	<u>3,928</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	—	4,444
Trade creditors	2,505	5,121
Accruals and deferred income	600	1,090
Social security and other taxes	146	1,290
Other creditors	11,291	46,206
	<u>14,542</u>	<u>58,151</u>

17. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	<u>27,235</u>	<u>27,643</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,400 (2021: £1,288).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	280,983	161,919	(198,502)	244,400
Minibus Fund	4,913	—	—	4,913
	<u>285,896</u>	<u>161,919</u>	<u>(198,502)</u>	<u>249,313</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	247,445	169,738	(136,200)	280,983
Minibus Fund	4,913	—	—	4,913
	<u>252,358</u>	<u>169,738</u>	<u>(136,200)</u>	<u>285,896</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Funds	–	–	–	–
Legacy Restricted Fund	2,694	–	–	2,694
Improvement Fund	4,813	–	–	4,813
Armed Forces Fund	5,000	24,000	–	29,000
Awards for All	3,953	518	(518)	3,953
Media Project	3,993	567	(567)	3,993
Other Small Restricted Funds	1,294	48,189	(19,599)	29,884
	<u>21,747</u>	<u>73,274</u>	<u>(20,684)</u>	<u>74,337</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Funds	–	52,478	(52,478)	–
Legacy Restricted Fund	2,694	–	–	2,694
Improvement Fund	4,813	–	–	4,813
Armed Forces Fund	5,000	–	–	5,000
Awards for All	3,953	–	–	3,953
Media Project	3,993	–	–	3,993
Other Small Restricted Funds	1,294	–	–	1,294
	<u>21,747</u>	<u>52,478</u>	<u>(52,478)</u>	<u>21,747</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	241,132	—	241,132
Current assets	69,740	54,555	124,295
Creditors less than 1 year	(14,542)	—	(14,542)
Creditors greater than 1 year	(27,235)	—	(27,235)
Net assets	<u>269,095</u>	<u>54,555</u>	<u>323,650</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	251,095	—	251,095
Current assets	120,595	21,747	142,342
Creditors less than 1 year	(58,151)	—	(58,151)
Creditors greater than 1 year	(27,643)	—	(27,643)
Net assets	<u>285,896</u>	<u>21,747</u>	<u>307,643</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	1,280	1,241
Carlisle City Council	21,400	21,420
Power to Change	8,568	25,000
Other Small Grants	32,377	7,863
Carlisle City Council RHLG	16,000	41,200
CJRS Furlough	1,402	22,835
Awards for All	518	2,071
Cumbria Community Foundation	130	6,500
Armed Forces Fund	24,000	8,114
Childrens Area	11,629	32,678
	<u>117,304</u>	<u>168,922</u>
 Other trading activities		
Fundraising events	572	246
Centre	79,954	43,795
Children's Area	36,150	8,717
Mini Bus Income	904	145
	<u>117,580</u>	<u>52,903</u>
 Investment income		
Bank interest receivable	309	391
	<u>309</u>	<u>391</u>
 Total income	<u><u>235,193</u></u>	<u><u>222,216</u></u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	124,721	114,842
Employer's NIC	2,331	1,012
Pension costs	1,400	1,288
Rates and water	1,711	—
Light and heat	17,639	—
Repairs and maintenance	15,144	13,948
Insurance	6,231	—
Motor vehicle expenses	2,839	—
Legal and professional fees	194	1,121
Telephone	—	2,977
Other office costs	35,337	41,889
Depreciation	9,963	9,961
Interest on bank loans and overdrafts	1,676	1,640
	<u>219,186</u>	<u>188,678</u>
Total expenditure	<u>219,186</u>	<u>188,678</u>
Net income	<u>16,007</u>	<u>33,538</u>

Brampton and Beyond Community Trust
Company Limited by Guarantee
Notes to the Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	124,721	114,842
Employer's NIC	2,331	1,012
Pension costs	1,400	1,288
Rates & water	1,711	—
Light & heat	17,639	—
Repairs & maintenance	15,144	13,948
Insurance	6,231	—
Mini Bus expenses	2,839	—
Legal and professional fees	194	1,121
Telephone	—	2,977
Other office costs	35,337	41,889
Depreciation	9,963	9,961
Interest on bank loans and overdrafts	1,676	1,640
	<u>219,186</u>	<u>188,678</u>
 Expenditure on charitable activities	 <u><u>219,186</u></u>	 <u><u>188,678</u></u>