

COMPANY REGISTRATION NUMBER: 07304443

CHARITY REGISTRATION NUMBER: 1138044

Brampton and Beyond Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

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 2023

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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 2023

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 2023.

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	
D Bamford	(Appointed 13 March 2023)
T Coombe	
M Fox	
S Graham	(Appointed 3 August 2022)
J Langley	(Appointed 5 November 2022)
J Langley	(Appointed 5 November 2022)
C Lee-Schrijver	(Appointed 5 November 2022)
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

Brampton and Beyond Community Trust operates as a charitable organisation structured as a company limited by guarantee. It was officially registered with Companies House in July 2010 under the company number 07304443. Subsequently, the Trust gained charitable status, registering with the Charity Commission in September 2010 under the charity number 1138044. Governance of the Trust is laid out in its memorandum and articles of association, which serve as the guiding documents for the charitable company's operations. The Trust's registered office is situated at 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 2023

Structure, governance and management *(continued)*

Recruitment and Appointment of Trustees

The governance of the Trust is vested in its membership, comprised of residents from the Trust's designated area of benefit. Trustees are elected by these Members during the Annual General Meeting (AGM), with one-third of the serving Trustees stepping down by rotation at each AGM. Throughout the year, the Board of Trustees has the authority to co-opt Members as interim Trustees; however, such co-opted Trustees are required to relinquish their roles at the subsequent AGM. It is stipulated that Trustees may not engage in paid employment with the Trust.

To ensure a skilled and effective Board, regular audits of Trustee competencies are conducted. All Trustees are mandated to complete training modules pertinent to their roles. When skills shortages are identified, the recruitment focus shifts to addressing these gaps. Trustee vacancies are publicly announced on the Community Centre's website, and applications are encouraged from all community sectors. The selection and review process is overseen by the Board of Trustees, guided by the Chairman.

Induction and Training of Trustees

Upon their appointment, new Trustees undergo a comprehensive induction process that includes site tours and consultative sessions with the Senior Management Team. To facilitate a smooth transition into their roles, each new Trustee is matched with a current Board member through an informal mentoring scheme known as the "buddy system". Additionally, pertinent documents from the Charity Commission and Companies House, outlining the fiduciary duties and responsibilities of Trustees, are supplied to each newcomer. To further bolster their expertise, Trustees are also provided with information on relevant training courses designed to deepen their understanding and proficiency in their roles.

Organisation Structure

The Board of Trustees bears the overarching responsibility for the charity's governance. The Chairman takes on the pivotal role of executing strategy and supervising the Trust's daily operations, which are carried out by the Senior Management Team. The Senior Management Team currently consists of James Burke, serving as the Community Centre Manager.

Throughout the 2022/23 financial year, the Board convened roughly on a bimonthly basis. Their remit encompassed the overarching governance of the charity and the delivery of its services, including the approval of strategic initiatives. In accordance with best practices, any conflicts of interest among Board members were duly declared and appropriately documented.

Brampton and Beyond Community Trust

Company Limited by Guarantee

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

Year ended 31 March 2023

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, Carlanton, 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

Throughout the year, the Trustees have diligently worked to fulfil the objectives outlined in the Trust's Articles of Association while adhering to their obligations as a registered charity. In the course of executing the Trust's activities, the Trustees affirm that they have met the criteria set forth in section 4 of the Charities Act 2011. They have given due consideration to the Charity Commission for England and Wales's guidelines concerning public benefit.

Achievements and performance

In the financial year culminating on 31st March 2023, the Board strategically chose to adopt a deficit budget. Notably, the Trust exceeded expectations by recording a shortfall that was markedly less than initially anticipated. This represents a significant achievement, primarily attributable to the effective utilisation of the Trust's key asset, Brampton Community Centre. The Centre saw increased activity, not just from the Trust itself but also from an expanding roster of local, statutory, and other organisations.

Another highlight of the year has been the success in building strong and meaningful relationships with various stakeholders at local, regional, and national levels. This achievement has not only expanded the scope and quality of our offerings but also positively impacted the attendance rates at the Brampton Community Centre and the revenue generated. In a complementary development, we are making considerable progress in retiring the longstanding loan to BBCT; if the current repayment trajectory continues, we expect the loan to be fully settled by year-end 2023.

In the face of economic challenges, we opted against increasing fees, a move that would have been counterproductive. Instead, we actively pursued grants and partnerships, succeeding in securing additional funding to bridge the financial gap. This strategy aligns with our enduring commitment to help our users achieve long-term self-sufficiency and sustainability.

Brampton and Beyond Community Trust

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Our ongoing efforts to recruit additional Trustees have started bearing fruit, albeit slowly, enhancing the Board's diversity, skills, and overall capacity. Although this remains a critical priority and a significant area of focus, the progress made should not be understated.

In summary, the Trust has made commendable strides over the year, setting a strong foundation for future growth. However, the Board is fully aware that additional work is required to cement these gains and to ensure the Trust's long-term sustainability.

Financial review

Reserves Policy:

The Trust has restructured its unrestricted funds to maintain cash reserves amounting to approximately three months of operational costs, roughly £60k. This strategy aligns with our reserves policy, aimed at ensuring adequate cash flow and enabling uninterrupted service provision. In addition to this contingency reserve, designated funds are allocated to foster service development and enhance our operational setting. Further unrestricted funds are set aside to advance a long-term capital repairs programme. While there has been some progress on this front in the previous financial year, challenges have arisen due to shortages of qualified professional and voluntary help.

The Trust acknowledges that preserving the appropriate level of cash reserves will continue to be a challenging task, given various financial pressures, recovery strategies, and broader economic uncertainties.

Plans for future periods

As we look to the future, the Trust remains steadfast in its commitment to delivering exceptional service to the local community. Our focus is on both the quality of facilities and the diversity of activities offered. It is invigorating to witness a resurgence in community engagement, as many of our longstanding users return and new participants join. This expanding user base is enabling us to broaden the array of activities and opportunities we can provide, thereby making our services more appealing and impactful.

This positive momentum is not merely a fleeting development but forms the cornerstone of our forward-looking strategy. We intend to capitalise on this by continually adapting and expanding our offerings to meet the evolving needs and interests of the community. This approach is designed to attract even greater participation, thereby not only sustaining but also potentially increasing our income streams.

In line with this, we are also exploring various avenues for partnership and funding opportunities, with the aim of further enhancing our services and financial stability. Our ultimate goal is to create a robust and sustainable operational model that serves as a community hub, enriching the lives of local residents for years to come.

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 2023

The trustees' annual report was approved on 11.11.23 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 2023

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 2023.

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).

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

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,526	51,777	53,303	117,304
Other trading activities	6	100,182	–	100,182	117,580
Investment income	7	3,258	–	3,258	309
Total income		<u>104,966</u>	<u>51,777</u>	<u>156,743</u>	<u>235,193</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>71,689</u>	<u>99,412</u>	<u>171,101</u>	<u>219,186</u>
Total expenditure		<u>71,689</u>	<u>99,412</u>	<u>171,101</u>	<u>219,186</u>
Net (expenditure)/income and net movement in funds		<u>33,277</u>	<u>(47,635)</u>	<u>(14,358)</u>	<u>16,007</u>
Reconciliation of funds					
Total funds brought forward		249,313	74,337	323,650	307,643
Total funds carried forward		<u>282,590</u>	<u>26,702</u>	<u>309,292</u>	<u>323,650</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 10 to 19 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	235,918	241,132
Current assets			
Debtors	15	1,863	14,869
Cash at bank and in hand		90,219	109,426
		<u>92,082</u>	<u>124,295</u>
Creditors: amounts falling due within one year	16	<u>5,623</u>	<u>14,542</u>
Net current assets		<u>86,459</u>	<u>109,753</u>
Total assets less current liabilities		<u>322,377</u>	<u>350,885</u>
Creditors: amounts falling due after more than one year	17	<u>13,085</u>	<u>27,235</u>
Net assets		<u>309,292</u>	<u>323,650</u>
Funds of the charity			
Restricted funds		26,702	74,337
Unrestricted funds		<u>282,590</u>	<u>249,313</u>
Total charity funds	19	<u>309,292</u>	<u>323,650</u>

For the year ending 31 March 2023 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 10 to 19 form part of these financial statements.

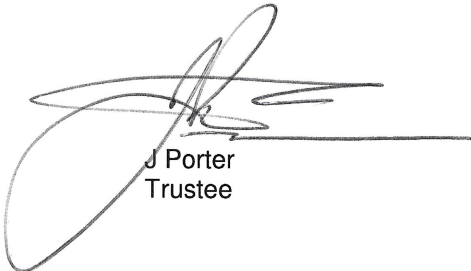
Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 11.11.23, and are signed on behalf of the board by:



J Porter
Trustee

The notes on pages 10 to 19 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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 2023

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 2023

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 2023

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 2023

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 2023 £
Donations			
Donations	1,526	–	1,526
Grants			
Carlisle City Council	–	21,400	21,400
Power to Change	–	5,835	5,835
Other Small Grants	–	9,638	9,638
Carlisle City Council RHLG	–	–	–
CJRS Furlough	–	–	–
Awards for All	–	10,291	10,291
Cumbria Community Foundation	–	3,031	3,031
Armed Forces Fund	–	–	–
Childrens Area	–	1,582	1,582
	<u>1,526</u>	<u>51,777</u>	<u>53,303</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,280	–	1,280

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
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>22,630</u>	<u>94,674</u>	<u>117,304</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	977	977	572	572
Centre	97,541	97,541	79,954	79,954
Children's Area	—	—	36,150	36,150
Mini Bus Income	1,664	1,664	904	904
	<u>100,182</u>	<u>100,182</u>	<u>117,580</u>	<u>117,580</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	3,258	3,258	309	309

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre	<u>71,689</u>	<u>99,412</u>	<u>171,101</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	<u>177,102</u>	<u>42,084</u>	<u>219,186</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	£	2023 £	2022 £
Centre	171,101	171,101	219,186

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	5,214	9,963

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	200	200

12. Staff costs

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

	2023 £	2022 £
Wages and salaries	62,427	124,721
Social security costs	13	2,331
Employer contributions to pension plans	827	1,400
	63,267	128,452

The average head count of employees during the year was 3 (2022: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	3	9

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No employees had benefits (excluding employer pension costs) in excess of £60,000(2022: £nil).

The charity Trustees were not paid or received any other benefits from employment with the Trust in the period (last]: £nil) neither were they reimbursed expenses during the period (2022: £nil). No charity Trustee received payment for professional or other services supplied to the charity (last]: £nil).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2022 and 31 March 2023	<u>260,707</u>	<u>16,856</u>	<u>23,736</u>	<u>301,299</u>
Depreciation				
At 1 April 2022	21,157	16,856	22,154	60,167
Charge for the year	<u>5,214</u>	<u>–</u>	<u>–</u>	<u>5,214</u>
At 31 March 2023	<u>26,371</u>	<u>16,856</u>	<u>22,154</u>	<u>65,381</u>
Carrying amount				
At 31 March 2023	<u>234,336</u>	<u>–</u>	<u>1,582</u>	<u>235,918</u>
At 31 March 2022	<u>239,550</u>	<u>–</u>	<u>1,582</u>	<u>241,132</u>

15. Debtors

	2023 £	2022 £
Trade debtors	1,458	14,666
Prepayments and accrued income	<u>405</u>	<u>203</u>
	<u>1,863</u>	<u>14,869</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,966	2,505
Accruals and deferred income	600	600
Social security and other taxes	2,489	146
Other creditors	<u>568</u>	<u>11,291</u>
	<u>5,623</u>	<u>14,542</u>

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

	2023 £	2022 £
Bank loans and overdrafts	<u>13,085</u>	<u>27,235</u>

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 £827 (2022: £1,400).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	244,400	104,966	(71,689)	277,677
Minibus Fund	4,913	—	—	4,913
	<u>249,313</u>	<u>104,966</u>	<u>(71,689)</u>	<u>282,590</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	280,983	140,519	(177,102)	244,400
Minibus Fund	4,913	—	—	4,913
	<u>285,896</u>	<u>140,519</u>	<u>(177,102)</u>	<u>249,313</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Legacy Restricted Fund	2,694	—	—	2,694
Improvement Fund	4,813	—	—	4,813
Council Wages Grant	—	21,400	(21,400)	—
Armed Forces Fund	29,000	—	(24,000)	5,000
Awards for All	3,953	10,291	(12,327)	1,917
Media Project	3,993	—	(2,908)	1,085
Other Small Restricted Funds	29,884	20,086	(38,777)	11,193
	<u>74,337</u>	<u>51,777</u>	<u>(99,412)</u>	<u>26,702</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Legacy Restricted Fund	2,694	—	—	2,694
Improvement Fund	4,813	—	—	4,813
Council Wages Grant	—	21,400	(21,400)	—
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>94,674</u>	<u>(42,084)</u>	<u>74,337</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	235,918	—	235,918
Current assets	65,380	26,702	92,082
Creditors less than 1 year	(5,623)	—	(5,623)
Creditors greater than 1 year	(13,085)	—	(13,085)
Net assets	<u>282,590</u>	<u>26,702</u>	<u>309,292</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	241,132	—	241,132
Current assets	49,958	74,337	124,295
Creditors less than 1 year	(14,542)	—	(14,542)
Creditors greater than 1 year	(27,235)	—	(27,235)
Net assets	<u>249,313</u>	<u>74,337</u>	<u>323,650</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

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 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	1,526	1,280
Carlisle City Council	21,400	21,400
Power to Change	5,835	8,568
Other Small Grants	9,638	32,377
Carlisle City Council RHLG	—	16,000
CJRS Furlough	—	1,402
Awards for All	10,291	518
Cumbria Community Foundation	3,031	130
Armed Forces Fund	—	24,000
Childrens Area	1,582	11,629
	<u>53,303</u>	<u>117,304</u>
Other trading activities		
Fundraising events	977	572
Centre	97,541	79,954
Children's Area	—	36,150
Mini Bus Income	1,664	904
	<u>100,182</u>	<u>117,580</u>
Investment income		
Bank interest receivable	3,258	309
	<u>156,743</u>	<u>235,193</u>
Total income	<u>156,743</u>	<u>235,193</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	62,427	124,721
Employer's NIC	13	2,331
Pension costs	827	1,400
Rates and water	2,133	1,711
Light and heat	17,585	17,639
Repairs and maintenance	9,034	15,144
Insurance	6,633	6,231
Motor vehicle expenses	1,024	2,839
Legal and professional fees	—	194
Other office costs	64,044	35,337
Depreciation	5,214	9,963
Interest on bank loans and overdrafts	2,167	1,676
	<u>171,101</u>	<u>219,186</u>
Total expenditure	<u>171,101</u>	<u>219,186</u>
Net (expenditure)/income	<u>(14,358)</u>	<u>16,007</u>

Brampton and Beyond Community Trust
Company Limited by Guarantee
Notes to the Detailed Statement of Financial Activities
Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	62,427	124,721
Employer's NIC	13	2,331
Pension costs	827	1,400
Rates & water	2,133	1,711
Light & heat	17,585	17,639
Repairs & maintenance	9,034	15,144
Insurance	6,633	6,231
Mini Bus expenses	1,024	2,839
Legal and professional fees	—	194
Events and Other office costs	64,044	35,337
Depreciation	5,214	9,963
Interest on bank loans and overdrafts	2,167	1,676
	<u>171,101</u>	<u>219,186</u>
 Expenditure on charitable activities	 <u><u>171,101</u></u>	 <u><u>219,186</u></u>