

COMPANY REGISTRATION NUMBER: 07304443

CHARITY REGISTRATION NUMBER: 1138044

**Brampton and Beyond Community Trust**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2024**

**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 2024**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>10</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>22</b>
Notes to the detailed statement of financial activities	<b>23</b>

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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 2024**

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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 2024.

#### **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  
T Coombe  
M Fox  
S Graham (Resigned 23 November 2023)  
J Langley  
J Langley  
C Lee-Schrijver  
A Oswin  
J Porter

**Independent examiner** Mr RW Gordon, FCA  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

#### **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 2024**

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#### **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 2024**

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#### **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**

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 ending 31st March 2024, the Board made a strategic decision to adopt a deficit budget. Despite this, the Trust exceeded projections, achieving a modest surplus. This notable outcome is largely due to the optimal utilisation of the Trust's principal asset, Brampton Community Centre, alongside the commitment and diligence of our team. The Centre experienced increased engagement, not only through the Trust's own initiatives but also from a growing variety of local, statutory, and other partner organisations.

A key success during the year has been the development of robust and meaningful relationships with stakeholders at local, regional, and national levels. These strengthened partnerships have expanded the range and quality of our offerings, positively influencing attendance at Brampton Community Centre and contributing to a stable revenue stream.

The launch of the Brampton Youth Project was another significant milestone, marking the Trust's renewed commitment to supporting young people in our community and rebuilding our presence in the area of benefit.

Amid economic pressures, we made the deliberate choice to keep fees unchanged, understanding that an increase would not serve our community's interests. Instead, we focused on obtaining grants and forming partnerships, successfully securing additional funding to offset our financial shortfall. This approach aligns with our commitment to helping service users work towards long-term self-sufficiency and sustainability.

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# **Brampton and Beyond Community Trust**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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#### **Achievements and performance *(continued)***

In summary, the Trust has made considerable progress over the past year, laying a solid foundation for future development. The Board, however, remains mindful that ongoing efforts are essential to solidify these achievements and 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**

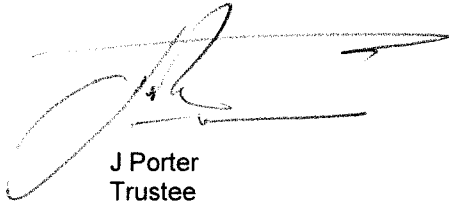
**Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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The trustees' annual report was approved on 31 August 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'J Porter', with a long horizontal stroke extending to the right.

**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 2024**

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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 2024.

#### **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 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	11,204	101,992	113,196	53,303
Other trading activities	6	108,893	–	108,893	100,182
Investment income	7	1,767	–	1,767	3,258
<b>Total income</b>		<u>121,864</u>	<u>101,992</u>	<u>223,856</u>	<u>156,743</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	105,880	72,876	178,756	171,101
<b>Total expenditure</b>		<u>105,880</u>	<u>72,876</u>	<u>178,756</u>	<u>171,101</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>15,984</u>	<u>29,116</u>	<u>45,100</u>	<u>(14,358)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		282,590	26,702	309,292	323,650
<b>Total funds carried forward</b>		<u>298,574</u>	<u>55,818</u>	<u>354,392</u>	<u>309,292</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 20 form part of these financial statements.

# Brampton and Beyond Community Trust

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	14	230,704	235,918
<b>Current assets</b>			
Debtors	15	3,735	1,863
Cash at bank and in hand		131,634	90,219
		135,369	92,082
<b>Creditors: amounts falling due within one year</b>	16	11,681	5,623
<b>Net current assets</b>		123,688	86,459
<b>Total assets less current liabilities</b>		354,392	322,377
<b>Creditors: amounts falling due after more than one year</b>	17	–	13,085
<b>Net assets</b>		354,392	309,292
<b>Funds of the charity</b>			
Restricted funds		55,818	26,702
Unrestricted funds		298,574	282,590
<b>Total charity funds</b>	19	354,392	309,292

For the year ending 31 March 2024 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 20 form part of these financial statements.

# **Brampton and Beyond Community Trust**

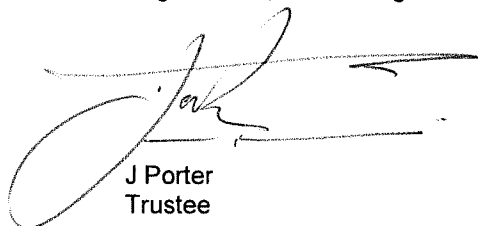
**Company Limited by Guarantee**

## **Statement of Financial Position** *(continued)*

**31 March 2024**

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These financial statements were approved by the board of trustees and authorised for issue on 31 August 2024, and are signed on behalf of the board by:



J Porter  
Trustee

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The notes on pages 10 to 20 form part of these financial statements.

# **Brampton and Beyond Community Trust**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2024**

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#### **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 2024**

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#### **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 2024**

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#### **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 2024**

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#### **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 2024

#### 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 2024 £
<b>Donations</b>			
Donations	1,204	—	1,204
<b>Grants</b>			
Carlisle City Council	—	21,400	21,400
Power to Change	—	—	—
Other Small Grants	10,000	80,165	90,165
Awards for All	—	427	427
Cumbria Community Foundation	—	—	—
Childrens Area	—	—	—
	<u>11,204</u>	<u>101,992</u>	<u>113,196</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	1,526	—	1,526



# Brampton and Beyond Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 5. Donations and legacies *(continued)*

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

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	1,060	1,060	977	977
Centre	107,833	107,833	97,541	97,541
Mini Bus Income	–	–	1,664	1,664
	<u>108,893</u>	<u>108,893</u>	<u>100,182</u>	<u>100,182</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,767</u>	<u>1,767</u>	<u>3,258</u>	<u>3,258</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre	<u>105,880</u>	<u>72,876</u>	<u>178,756</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre	<u>71,689</u>	<u>99,412</u>	<u>171,101</u>

# Brampton and Beyond Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Centre	<u>178,756</u>	<u>178,756</u>	<u>171,101</u>

#### 10. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>5,214</u>	<u>5,214</u>

#### 11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>200</u>	<u>200</u>

#### 12. Staff costs

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

	2024 £	2023 £
Wages and salaries	70,119	62,427
Social security costs	572	13
Employer contributions to pension plans	<u>903</u>	<u>827</u>
	<u>71,594</u>	<u>63,267</u>

The average head count of employees during the year was 4 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff	<u>4</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 13. Trustee remuneration and expenses

No employees had benefits (excluding employer pension costs) in excess of £60,000(2023: £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 (2023: £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 2024

#### 14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2023	260,707	16,856	23,736	301,299
Disposals	—	(16,856)	—	(16,856)
<b>At 31 March 2024</b>	<u>260,707</u>	<u>—</u>	<u>23,736</u>	<u>284,443</u>
<b>Depreciation</b>				
At 1 April 2023	26,371	16,856	22,154	65,381
Charge for the year	5,214	—	—	5,214
Disposals	—	(16,856)	—	(16,856)
<b>At 31 March 2024</b>	<u>31,585</u>	<u>—</u>	<u>22,154</u>	<u>53,739</u>
<b>Carrying amount</b>				
<b>At 31 March 2024</b>	<u>229,122</u>	<u>—</u>	<u>1,582</u>	<u>230,704</u>
At 31 March 2023	<u>234,336</u>	<u>—</u>	<u>1,582</u>	<u>235,918</u>

#### 15. Debtors

	<b>2024</b>	2023
	£	£
Trade debtors	3,330	1,458
Prepayments and accrued income	405	405
	<u>3,735</u>	<u>1,863</u>

#### 16. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	£	£
Trade creditors	4,931	1,966
Accruals and deferred income	600	600
Social security and other taxes	5,190	2,489
Other creditors	960	568
	<u>11,681</u>	<u>5,623</u>

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

	<b>2024</b>	2023
	£	£
Bank loans and overdrafts	<u>—</u>	<u>13,085</u>

# Brampton and Beyond Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 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 £903 (2023: £827).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	277,677	121,864	(105,880)	293,661
Minibus Fund	4,913	—	—	4,913
	<u>282,590</u>	<u>121,864</u>	<u>(105,880)</u>	<u>298,574</u>

	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>

# Brampton and Beyond Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 19. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
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	–	(1,387)	3,613
Awards for All	1,917	427	(1,422)	922
Media Project	1,085	890	(1,780)	195
Other Small Restricted Funds	11,193	79,275	(46,887)	43,581
	<u>26,702</u>	<u>101,992</u>	<u>(72,876)</u>	<u>55,818</u>

	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>

# Brampton and Beyond Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	230,704	–	230,704
Current assets	79,551	55,818	135,369
Creditors less than 1 year	(11,681)	–	(11,681)
Creditors greater than 1 year	–	–	–
<b>Net assets</b>	<u>298,574</u>	<u>55,818</u>	<u>354,392</u>

	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)
<b>Net assets</b>	<u>282,590</u>	<u>26,702</u>	<u>309,292</u>

# **Brampton and Beyond Community Trust**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2024**

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**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 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	1,204	1,526
Carlisle City Council	21,400	21,400
Power to Change	—	5,835
Other Small Grants	90,165	9,638
Awards for All	427	10,291
Cumbria Community Foundation	—	3,031
Childrens Area	—	1,582
	<u>113,196</u>	<u>53,303</u>
<b>Other trading activities</b>		
Fundraising events	1,060	977
Centre	107,833	97,541
Mini Bus Income	—	1,664
	<u>108,893</u>	<u>100,182</u>
<b>Investment income</b>		
Bank interest receivable	<u>1,767</u>	<u>3,258</u>
<b>Total income</b>	<u>223,856</u>	<u>156,743</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	70,119	62,427
Employer's NIC	572	13
Pension costs	903	827
Rates and water	3,658	2,133
Light and heat	21,436	17,585
Repairs and maintenance	11,988	9,034
Insurance	7,199	6,633
Motor vehicle expenses	29	1,024
Other office costs	56,723	64,044
Depreciation	5,214	5,214
Interest on bank loans and overdrafts	915	2,167
	<u>178,756</u>	<u>171,101</u>
<b>Total expenditure</b>	<u>178,756</u>	<u>171,101</u>
<b>Net income/(expenditure)</b>	<u>45,100</u>	<u>(14,358)</u>



# Brampton and Beyond Community Trust

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

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	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>Centre</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	70,119	62,427
Employer's NIC	572	13
Pension costs	903	827
Rates & water	3,658	2,133
Light & heat	21,436	17,585
Repairs & maintenance	11,988	9,034
Insurance	7,199	6,633
Mini Bus expenses	29	1,024
Events and Other office costs	56,723	64,044
Depreciation	5,214	5,214
Interest on bank loans and overdrafts	915	2,167
	<u>178,756</u>	<u>171,101</u>
<b>Expenditure on charitable activities</b>	<u>178,756</u>	<u>171,101</u>

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