

COMPANY REGISTRATION NUMBER: 07304443

CHARITY REGISTRATION NUMBER: 1138044

Brampton and Beyond Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
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Brampton and Beyond Community Trust

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Brampton and Beyond Community Trust

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

Year ended 31 March 2025

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 2025.

Chair's report

Our Gratitude: The achievements detailed above are the result of a collective effort by many individuals and partner organisations. The Board of Trustees wishes to place on record its profound thanks to our dedicated staff team, whose professionalism and passion have been instrumental in navigating this year of significant growth and change. We are also immensely grateful for the invaluable contributions of our volunteers, their generosity in giving time and skills is the bedrock of our community spirit. Finally, our work is amplified through collaboration: we extend sincere thanks to all our community partners and stakeholders (from local charities and schools to council departments and funders) for their shared commitment to improving the lives of residents in Brampton and beyond. It truly takes a village to achieve the impact we strive for, and we are fortunate to have such supportive partners on this journey.

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
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CA8 1BX

The trustees

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Brampton and Beyond Community Trust

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

Year ended 31 March 2025

Structure, governance and management

Brampton & Beyond Community Trust ("the Trust") is a charitable company limited by guarantee. It was incorporated on 28 June 2010 and registered as a charity on 22 September 2010. The Trust is governed by its Memorandum and Articles of Association (as updated from time to time). These governing documents set out the charity's Objects (as described in Section 3 above) and the rules for how it operates, including the powers of the charity, the role of Members and Trustees, and procedural requirements. As a company limited by guarantee, the Trust has no share capital; in the event of winding up, Members' liability is limited to £1 each. The Trust's governing documents are available to the public via Companies House and the Charity Commission, and copies are provided to all Trustees upon their appointment.

Recruitment and Appointment of Trustees

Ultimate authority for the Trust's governance lies with its Members, who are local residents and stakeholders from within the area of benefit. The Members elect the Board of Trustees at the Annual General Meeting (AGM). In accordance with the Articles, approximately one-third of the Trustees retire by rotation each year and may stand for re-election, ensuring regular opportunities to refresh the Board. When vacancies arise between AGMs, the Board has the power to co-opt suitable individuals to serve as interim Trustees until the next AGM, when they can then be formally elected by the membership. All Trustee appointments adhere to our constitution and relevant Charity Commission guidance. We also have a policy that Trustees cannot be paid staff of the Trust, to maintain clear separation of governance and management. To ensure the Board has the necessary skills and diversity to lead the charity effectively, the Trustees periodically conduct a skills audit among themselves. If gaps in expertise are identified (for example in finance, safeguarding, or legal knowledge), the Board will undertake targeted recruitment to attract candidates with those skills. Trustee vacancies are advertised openly, typically via the Community Centre's website, local volunteer bureaux, and community networks, with applications welcomed from all sectors of the community. Prospective Trustees are interviewed by the Chair and one other Trustee, and appointments are made based on merit and commitment to our mission. The Board believes that having a mix of skills, backgrounds, and perspectives among Trustees is crucial for good governance.

Induction and Training of Trustees

Upon appointment, each new Trustee undergoes a comprehensive induction process to familiarise them with the Trust's work and their responsibilities. This includes an introductory meeting with the Chair and CEO, a guided tour of the Community Centre and any project sites, and provision of an Induction Pack containing key documents (governing documents, recent financial statements, the latest strategic plan, Charity Commission guidance on Trustee duties, and relevant policies such as safeguarding and conflicts of interest). We operate an informal "buddy" system whereby each new Trustee is paired with a more experienced Trustee who acts as a mentor during the initial months, answering questions and providing support. Trustees are encouraged to attend external training courses or webinars on charity governance, finance, or other relevant topics, and the Trust covers the costs of reasonable training expenses. During 2024/25, Trustees attended courses on topics including charity finance updates and developing an equality, diversity and inclusion strategy. Ongoing training and development of the Board remains a priority to ensure we keep up with best practice in the sector.

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

Year ended 31 March 2025

Structure, governance and management *(continued)*

Organisation Structure

The Board of Trustees is responsible for the overall strategic direction, governance, and policy of the charity. The Board meets regularly (normally every two months) to review performance, make major decisions, and ensure compliance with legal and regulatory requirements. Certain responsibilities are delegated to sub-committees or working groups of the Board as required. Day-to-day management of the Trust's operations is delegated to the Chief Executive Officer (CEO), who is also currently acts as the Centre Manager for Brampton Community Centre. The CEO leads the small staff team and is responsible for implementing the Board's strategy, managing staff and volunteers, and running projects on the ground. The CEO reports to the Board (primarily via the Chair) and attends Board meetings to provide operational updates and professional advice to Trustees. This structure, a volunteer Board setting strategy and oversight, with paid staff executing daily operations, follows standard third-sector governance models and worked effectively for the Trust in 2024/25. We also value the input of our Members and the wider community in our structure.

Risk Management

The Trustees are acutely aware of their duty to identify and manage the risks that the charity faces. The Board maintains a comprehensive risk register, which is reviewed and updated at least quarterly (or more frequently if needed). This register assesses all major strategic and operational risks across categories such as governance, finance, operational/service delivery, compliance (legal/health & safety), and external factors. For each risk, we rate its likelihood and potential impact, and we note the controls in place to mitigate it along with any further actions required. During 2024/25, the principal risks and uncertainties identified included:

Financial Sustainability: The risk of over-reliance on certain funding streams (e.g. a single large grant or one source of earned income) and the challenge of securing ongoing funding in a competitive environment. Mitigation: maintaining a diversified income mix (as demonstrated this year), building reserves (see Section 5), and actively pursuing new funding opportunities while monitoring budgets closely. We also scenario-plan for how we would scale down activities if funding drops (e.g. reducing operating hours) to ensure core functions can continue. **Safeguarding:** As we work with children, young people, and vulnerable adults, the risk of a safeguarding incident is taken extremely seriously. Mitigation: strict safeguarding policies and procedures are in place and reviewed annually; all staff and volunteers undergo DBS checks and regular training; a Trustee leads on safeguarding oversight; and we have clear reporting mechanisms to act swiftly if any concerns arise. We actively promote a culture of safeguarding, "it's everyone's responsibility", across the organisation. No major incidents occurred in 2024/25, and we continually strive to uphold the highest standards in this area.

Health & Safety and Facilities Risks: This includes the risk of accidents at the Community Centre or failure of major infrastructure (heating, etc.) which could disrupt services. Mitigation: robust health and safety policies, routine building inspections and maintenance schedules, compliance with fire safety and other regulations (with professional external checks), and appropriate insurance cover. The Board receives regular H&S reports. The successful building improvements this year (e.g. electrical upgrades with the new solar installation) also reduced certain risks related to energy supply and efficiency.

External Emergencies (e.g. pandemics or extreme weather): The recent pandemic taught us the importance of emergency planning. While COVID-19 impacts receded this year, we remain vigilant. Mitigation: we have documented contingency plans for various scenarios (e.g. an extreme weather event that cuts off villages, or a public health directive to close facilities), and an emergency communications tree

to reach staff, volunteers, and service users with information as needed. Our strong reserves also act as a buffer in such crises.

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

Year ended 31 March 2025

Structure, governance and management *(continued)*

The Trustees are satisfied that appropriate internal controls and risk mitigation strategies are in place to manage the key risks identified. We acknowledge that no system can eliminate risk entirely, but we are committed to a proactive approach: regularly reviewing risks, learning from any near-misses or issues that do occur, and continuously strengthening our risk management processes. In summary, the Trust's governance structure and risk management framework in 2024/25 were effective and in line with best practice for an organisation of our size. These will be continually improved as we move forward, especially as we implement the new strategic plan which may introduce new opportunities and associated risks to navigate.

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

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. All the Trust's activities, as detailed in this report, further our charitable purposes for the public benefit. In particular, we manage an accessible and affordable community hub (the Brampton Community Centre) and deliver a wide range of needs-led programmes and services across our area of benefit. These activities advance education, promote social welfare, and provide recreational and leisure opportunities, with the aim of improving the conditions of life for all inhabitants of our community, regardless of age, background, or circumstance. By focusing on inclusivity and targeting those most at risk of disadvantage (for example, isolated older people or young people in need of support), we ensure that our charity's resources are applied for maximum public benefit in line with our objects and the Charity Commission's expectations.

Achievements and performance

The financial year 2024/25 was a period of significant growth and strategic development for the Trust. Our activities delivered immediate benefits to our community and generated critical evidence to inform our new strategic plan. In this section, we outline our performance over the year, structured around key themes that emerged from our work and now shape our future priorities. These themes reflect the major community needs identified through our analysis: maintaining a vibrant community hub, delivering impactful programmes, extending our rural reach, and building organisational resilience.

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Year ended 31 March 2025

Achievements and performance *(continued)*

Understanding Our Community's Needs - Context and Key Indicators

Our area of benefit is a large, deeply rural part of north Cumbria, which presents unique challenges that our activities are designed to address. In particular, the local population is older than the national average and many residents face geographical barriers that can lead to isolation and deprivation.

This local profile reveals an ageing population with a high proportion of older people living alone, and significant challenges in accessing services due to our rurality. Nearly 28% of Brampton ward's residents are aged 65+ (compared to about 18% nationwide), and roughly 19% of households in the area are single pensioners living alone (vs ~13% nationally). Living alone in later life, especially in a dispersed rural setting, is a known risk factor for loneliness and social isolation. These challenges are compounded by rural infrastructural deprivation: for example, Brampton ward ranks among the worst 40% of areas in England for access to housing and services. Poor public transport, distance from facilities, and limited local services create significant barriers to inclusion for many residents. It is noteworthy that rural deprivation often goes "under the radar" - in Cumbria, an estimated 40% of all people classified as income-deprived live in rural areas, far above the national average. This hidden rural poverty means that many in our community struggle with issues like fuel poverty, low incomes, and poor access to jobs or training, even though such hardship may be dispersed and less visible than in urban centres.

It is this evidence base, of an older, dispersed population at risk of isolation and an area facing distinctive rural challenges, that shaped our activities in 2024/25 and gives our work its purpose. Over the year, the Trust focused on four interrelated areas of activity: 1. Sustaining a vibrant community hub in Brampton. 2. Delivering impactful programmes targeted at identified needs (especially for older people and youth). 3. Laying the groundwork to extend our reach into outlying parishes; and 4. Strengthening our organisation's capacity to serve the community long-term. The following sections detail our achievements in each of these areas:

A Vibrant and Sustainable Community Hub

Brampton Community Centre is the Trust's primary asset and the most visible expression of our mission. In 2024/25, the Centre truly cemented its role as an indispensable heart of the community. Utilisation of the Centre reached new heights this year, evidenced by a 43% increase in income from Centre hire and related activities, rising to £154,618, from £107,833 in the previous year. This outstanding performance reflects a significant rise in bookings from a diverse range of community groups, private hirers, and partner organisations. The bustling schedule of classes, events, and meetings has not only created a vibrant atmosphere, but has also generated essential earned income that underpins our financial sustainability. This success directly supports one of the key priorities emerging from our strategic review: to ensure the Centre remains a high-quality, well-used hub that financially sustains our broader work. A major achievement this year in enhancing the Centre's long-term sustainability was the successful acquisition of significant capital funding to improve our facility's infrastructure. In February 2025, we completed the installation of a comprehensive energy efficiency upgrade to the Centre, including solar panels, LED lighting throughout the building, and battery storage capacity. This project was made possible by a grant of up to £66,842.50 from the Department for Culture, Media and Sport's VCSE Energy Efficiency Scheme. This vital investment is already delivering substantial reductions in our utility bills and carbon footprint. In addition to the obvious environmental benefits, these improvements directly contribute to the financial resilience of the Trust by lowering operating costs, and they help ensure that our community hub remains sustainable and affordable for the long term. We take pride in the Centre not only being a venue for community life but also leading by example in adopting green technologies and reducing carbon impact in a rural community setting.

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

Year ended 31 March 2025

Achievements and performance *(continued)*

Delivering Impactful, Needs-Led Programmes

This year saw a major expansion in our direct service delivery, reflecting a deliberate shift towards proactively addressing the key challenges identified in our community analysis. Based on the needs evidenced (see Table 1 above), our programmes in 2024/25 focused on two main themes: combating social isolation among older residents and engaging our young people. **Combating Social Isolation:** With a population significantly older than the national average, tackling social isolation and loneliness in later life has been a core focus for the Trust. Over the year we delivered a variety of programmes and activities tailored for older residents, from regular social clubs and luncheon groups to gentle exercise and well-being classes. These initiatives provided vital opportunities for social contact, learning, and physical activity for hundreds of older people at risk of loneliness. **Engaging Our Young People:** The Trust has a long-standing commitment to the young people in our area. In 2024/25, we were proud to deliver a range of engaging activities and opportunities for children and teenagers, building on the legacy of the former Brampton Youth Project. During school holidays we ran multi-activity days for youngsters (combining sports, arts, and outdoor fun), and during term time we offered weekly evening sessions for teenagers. These sessions provided valuable positive activities for local youth throughout the year, giving young people a safe space to socialise, develop skills, and have fun. The experience and learning gained from delivering these activities have been instrumental in shaping our future ambitions for youth engagement.

Extending Our Reach to Rural Parishes

The Trust's name, Brampton & Beyond, and our legal Objects commit us to serving not just the town of Brampton but also the 23 surrounding rural parishes. These outlying areas are the "beyond" in our identity, and evidence shows that residents in these villages and hamlets face some of the most significant barriers to services (as noted earlier). Many villages lack basic services, public transport is sparse, and people can feel isolated from opportunities concentrated in Brampton or Carlisle. Addressing this rural access challenge is therefore a critical part of our mission. In 2024/25, while most of our direct service delivery still took place at the Brampton Community Centre, we laid essential groundwork for a more proactive outreach strategy in the parishes. Recognising that we cannot remain Brampton-centric, we focused on relationship-building and needs assessment in the outlying communities this year. Trust staff and trustees held conversations with parish councils, attended local events in villages, and reviewed community-led parish plans to better understand the concerns and priorities of our rural constituents. These engagements revealed long-standing community concerns, for example, the need for local activities for older residents who cannot easily travel, or the lack of youth facilities in villages, which mirror the broader issues our data highlighted. This groundwork has been instrumental in shaping a key future priority: extending our reach and deepening our connections in the rural parishes. The lessons learned will inform our plans to move beyond the Centre's four walls in coming years, through partnerships with village halls, mobile or pop-up services, and better communication so that residents in every parish feel part of the "Brampton & Beyond" community.

Building an Enduring and Resilient Organisation

Perhaps the most significant and lasting achievement of 2024/25 was the work done to strengthen the organisation internally. The Board of Trustees dedicated substantial time and resources this year to a comprehensive strategic review and capacity-building process. We recognised that to serve our community's evolving needs, we needed to invest in our own infrastructure, our people, plans, and processes. This internal development ran in parallel to our community-facing activities and will ensure that the Trust can endure and thrive in the long term. Key aspects of this work included:

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Year ended 31 March 2025

Achievements and performance *(continued)*

Five-Year Strategic Plan: Over the course of the year, we undertook a thorough strategic planning exercise to set our direction for 2025-2030. This process involved analysing detailed community data, consulting stakeholders (including service users, partners, and local authorities), and challenging our assumptions about what the community needs most. The result is an evidence-based draft Strategic Plan (to be formally adopted in 2025) that sharpens our focus on four priorities: the community hub, needs-led programmes, extended rural outreach, and organisational resilience. This plan will guide us in allocating resources and measuring impact, ensuring we remain responsive to local needs and aligned with our charitable purpose. The strategic review confirmed that our aims, combating social isolation, improving access to services, and providing opportunities for all ages, are indeed the right ones, but it also highlighted the need to adapt our approaches to be sustainable in a changing environment.

Investing in Our Team: Alongside strategy development, the Board made a deliberate decision to invest in our operational capacity by expanding our staff team. Total staff costs (wages, NI, pensions) rose to £130,299, up from £71,594 in the previous year, an 82% increase. This reflects new roles and hours added to increase what we can deliver. These investments in people helped to ensure that we have the skills and bandwidth necessary to deliver more and higher-quality services and to manage a growing, more complex organisation. Strengthening our human resources in this way underpins all our work and has been identified as a foundational priority for the future. The Board is confident that this increase in expenditure on staff capacity will pay dividends in the form of greater community impact and projects won in coming years.

Governance and Systems: We also took steps to improve our governance practices by undertaking a review of our existing systems, procedures, and policies. These actions, while less visible externally, are crucial for building an organisation that is resilient and can weather challenges (from funding fluctuations to compliance requirements). By embedding high standards of governance and management now, we are future-proofing the Trust to continue serving the community effectively in the years ahead.

Financial review

The Trust's financial performance in 2024/25 reflects a year of planned strategic investment alongside operational growth. Total income for the year was £320,048, a significant increase of 43% from the previous year's £223,856. Total expenditure was £335,506, an 85% increase compared to £178,756 in 2023/24. This resulted in a net deficit for the year of £15,458. As explained in the Chair's Foreword and the Achievements section, this deficit was the anticipated outcome of a deliberate strategy to invest in the Trust's future capacity. The increase in expenditure was driven primarily by planned investments in staffing (to scale up our services) and by costs associated with the comprehensive strategic planning process undertaken to equip the Trust for the next phase. The Board and management had budgeted for this temporary shortfall, understanding that these costs were an investment in growth and sustainability. Importantly, despite the one-year deficit, the Trust's overall financial position at year-end remains very strong. The Statement of Financial Position shows total net assets of £338,934 at 31 March 2025, demonstrating the underlying financial resilience of the organisation.

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

Year ended 31 March 2025

Financial review *(continued)*

Principal Funding Sources: Our income is well balanced between grants/donations and earned income from our own activities, which is a key strength for the Trust. In 2024/25, total income of £320,048 comprised roughly 51% grants/donations and 49% self-generated funds:

Grants and Donationse - £161,641 (51%): We are deeply grateful for the vital support of our funders and donors. This year, we received significant grant funding from a range of sources, notably including a £25,400 grant from Carlisle City, as well as numerous contributions from charitable trusts, foundations, and community donors whose belief in our work is essential to our success. Many of these grants were tied to specific projects, while others provided flexible support to our core services.

Community Centre Trading - £155,353 (49%): This is the income we generated through hiring out facilities and delivering services at the Brampton Community Centre (room hire fees, food sales, classes, etc.). This strong performance in earned income, just over £155k, up from ~£108k in the prior year, is vital for our long-term sustainability, as it provides unrestricted funds that give us operational flexibility. Our ability to earn income through our community hub sets us apart from many charities and reduces reliance on grants. The growth in this income stream in 2024/25 is a very positive sign, reflecting the Centre's vibrant usage post-pandemic and effective marketing to new user groups.

Investment and Other Income - £1,829 (<1%): A small proportion of income came from bank interest and similar sources. With higher interest rates this year, our reserves generated a modest return which we of course put straight back into charitable use.

Use of Funds: All expenditure in 2024/25 (totalling £335,506) was directed towards our charitable activities, the delivery of services and running of the community centre in furtherance of our mission. The significant increase in spending on the prior year reflects our conscious decision to enhance our impact through investment. For clarity, our expenditure can be grouped into three broad categories:

Investing in Our People - £130,299 (40% of total): Staff wages, National Insurance, and pension contributions. This reflects our strategy to build a skilled team to lead our work, as described earlier. Staff costs increased substantially this year as we added capacity; while this is a major cost, the Trustees view it as mission-critical expenditure enabling greater impact and future growth. We aim to continue managing staff costs prudently, but 2024/25 set a new baseline for the team size needed to deliver our expanded ambitions.

Running Our Community Hub - £46,984 (14% of total): The essential costs of operating and maintaining the Brampton Community Centre (utilities, insurance, routine repairs, cleaning, rates, etc.). We work hard to control these overheads through efficiency measures, indeed, the investment in solar panels and LED lighting will help curb these costs going forward. This year's figure is in line with expectations for a building of our size and usage.

Delivering Charitable Activities - £153,223 (46% of total): All other direct costs of our charitable programmes and services. This includes supplies and expenses for running activities, payments to partner groups, office and administration costs, marketing and outreach, volunteer expenses, and a prudent provision for depreciation of our building and equipment. This category grew in 2024/25 as we scaled up programmes (hence more activity costs) and undertook the strategic review. It also encompasses any non-staff costs of special projects (for instance, minor capital purchases not covered by the energy grant). Every pound in this category was spent in pursuance of our objectives, and we continually review expenditures to ensure cost-effectiveness and value for money.

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Year ended 31 March 2025

Financial review *(continued)*

Overall, the financial outcome for 2024/25, a planned small deficit with strong income growth, leaves the Trust in an excellent position moving forward. Our funders can take confidence that we combined their support with robust earned income and put resources to strategic use for community benefit. The year-end funds position, described below, further illustrates our health.

Reserves Policy and Year-End Reserves

The Trust's reserves policy is to maintain a level of unrestricted funds sufficient to cover approximately three months of operational expenditure. Based on our current scale of activities, the Trustees have calculated this target to be around £60,000. Maintaining three months of running costs in reserve is intended to ensure the charity can manage its cash flow, absorb unforeseen financial shocks or delays in funding, and continue operating services without interruption in the face of adverse events. The reserves policy is reviewed annually to ensure it remains adequate for the size and risk profile of the organisation. At the end of the financial year (31 March 2025), the Trust held total unrestricted funds of £318,856, alongside a small amount of restricted funds (grants received for specific purposes, fully allocated to projects in progress). A significant portion of our unrestricted funds, £225,050, represents the net book value of the Trust's tangible fixed assets (primarily the Community Centre building itself, plus improvements and equipment). These funds are designated in the sense that they are tied up in fixed assets and not readily available for day-to-day spending. After deducting the fixed asset value, the Trust's free reserves stood at £93,806.

This level of free reserves is comfortably above the policy target of £60,000, demonstrating the Trust's excellent financial health. In fact, our free reserves at year-end equate to roughly 4.5 to 5 months of operating costs, providing a strong and stable platform as we move forward with our new strategic priorities. The Board of Trustees has carefully considered this reserves position in light of the planned deficit incurred this year. We are confident that the use of some reserves in 2024/25 to invest in future capacity was prudent and manageable, given that even after the deficit our reserves are stronger than required. Going forward, we will monitor our reserves level to ensure it remains appropriate, neither excessive (retaining funds without purpose) nor too low, especially as we implement new projects. The current robust reserves give us crucial resilience and flexibility: they enable us to innovate, to respond to emergencies, and to assure our beneficiaries, staff, and funders that we are financially secure. In summary, the Trust ends 2024/25 in sound financial condition, with a diversified income base and healthy reserves, which together position us well to deliver on the ambitious plans outlined in the next section.

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Plans for future periods

The year 2024/25 was marked by an intensive process of reflection, review, and planning for Brampton & Beyond Community Trust's future. As noted, the Board and senior management dedicated significant effort to analysing community needs, consulting stakeholders, and evaluating our own strengths and weaknesses. This work culminated in a draft Strategic Plan 2025-2030, which will be formally adopted in the next financial period. While the full details of that plan are beyond the scope of this report, it has identified four clear and interconnected strategic priorities that will guide our activities and decision-making over the immediate future. These priorities align with what we have learned through evidence and experience, and they ensure that our trajectory for the coming years directly addresses the needs of our communities. In brief, our emerging priorities are:

1. A Vibrant and Sustainable Community Hub: Maximise the potential of Brampton Community Centre as a high-quality, welcoming, and environmentally sustainable venue of choice for the entire community. We will continue to invest in the Centre's facilities and infrastructure to keep it safe, accessible, and modern. Our goal is to further increase its usage as a bustling hub for activities, information, and support. By doing so, we not only provide services locally but also generate income to reinvest in our charitable work. (This directly continues the success of 2024/25 in growing Centre usage and the upgrades to the building.)

2. Impactful, Needs-Led Programmes and Services: Design and deliver programmes that directly respond to identified community needs, with a specific focus on reducing social isolation among older residents and creating new opportunities for children and young people. We will build on our 2024/25 pilot activities to establish sustainable, co-designed programmes that improve quality of life for these target groups. For older people, this may mean expanding daytime activities, outreach, and volunteer befriending in partnership with other agencies. For youth, we plan to launch a new model of youth engagement developed collaboratively with young people and local stakeholders. In all our programme development, we will use evidence to ensure we are filling gaps and avoiding duplication, thereby making the greatest impact with our resources.

3. Extending Our Reach and Deepening Our Connections (the "Beyond" Challenge): Proactively reach out to and serve the outlying rural parishes in our area of benefit, overcoming barriers of distance and access. This priority recognises that not everyone can come to the Brampton Community Centre, so we must find ways to bring our services and presence out into the villages. We will forge new partnerships with parish councils, village hall committees, and other local groups to support activities in the parishes. We also intend to pilot innovative outreach models, such as mobile services, community transport links, or rotating events that travel to different villages. A key first step will be improving communication and needs-mapping in each parish, possibly by establishing a "rural outreach forum" or regular parish network meeting. Success in this priority will mean that residents in all 23 parishes feel the benefit of the Trust's work, truly delivering on the promise of "Brampton and Beyond."

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

Year ended 31 March 2025

Plans for future periods *(continued)*

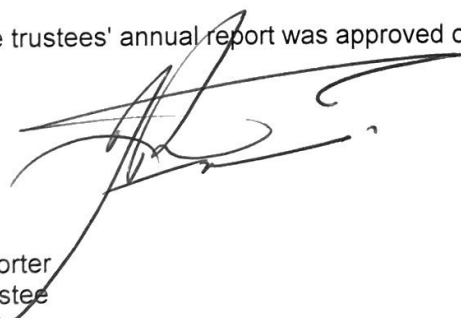
4. Building an Enduring and Resilient Organisation: Ensure that our internal capacity, governance, and finances are robust enough to sustain our mission long-term. This inward-facing priority will see us continuing to strengthen how the Trust is run. We will embed the highest standards of governance and risk management, regularly reviewing our policies and compliance with regulatory requirements. We will implement a diversified financial strategy to grow our income, aiming to increase both fundraising and earned revenue streams (for example, exploring social enterprise ideas or new services that generate fees). In tandem, we will invest in and support our invaluable team of staff and volunteers, through training, recognition, and creating a positive working culture - to improve retention and build skills. By prioritising organisational resilience, we ensure that the Trust will not only deliver ambitious projects in the short term but remain a dependable anchor institution for our community for years to come.

The Board of Trustees and the staff team are now focused on translating these strategic priorities into a detailed action plan for 2025/26 and beyond. Specific objectives, timelines, and success measures will be set for each priority. We are excited and optimistic about this direction, it is rooted in extensive community input and data, and it plays to the Trust's strengths while addressing critical gaps. As we implement these plans, we will regularly monitor progress and remain adaptable to changing circumstances (for example, new funding opportunities or emerging needs). We look forward to reporting on our progress against these priorities in next year's report. By pursuing a vibrant hub, impactful programmes, extended reach, and internal resilience in concert, we believe Brampton & Beyond Community Trust will significantly enhance its public benefit and move closer to our vision of being an indispensable, community-led organisation serving all corners of our area.

Small company provisions

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

The trustees' annual report was approved on 31 August 2025 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 2025

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 2025.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 2025

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 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,225	161,641	162,866	113,196
Other trading activities	6	155,353	–	155,353	108,893
Investment income	7	1,829	–	1,829	1,767
Total income		<u>158,407</u>	<u>161,641</u>	<u>320,048</u>	<u>223,856</u>
Expenditure					
Expenditure on charitable activities	8,9	157,368	178,138	335,506	178,756
Total expenditure		<u>157,368</u>	<u>178,138</u>	<u>335,506</u>	<u>178,756</u>
Net (expenditure)/income and net movement in funds		<u>1,039</u>	<u>(16,497)</u>	<u>(15,458)</u>	<u>45,100</u>
Reconciliation of funds					
Total funds brought forward		298,574	55,818	354,392	309,292
Total funds carried forward		<u>299,613</u>	<u>39,321</u>	<u>338,934</u>	<u>354,392</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 16 to 25 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	225,050	230,704
Current assets			
Debtors	15	2,172	3,735
Cash at bank and in hand		122,285	131,634
		124,457	135,369
Creditors: amounts falling due within one year	16	10,573	11,681
Net current assets		113,884	123,688
Total assets less current liabilities		338,934	354,392
Net assets		338,934	354,392
Funds of the charity			
Restricted funds		39,321	55,818
Unrestricted funds		299,613	298,574
Total charity funds	18	338,934	354,392

For the year ending 31 March 2025 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.

These financial statements were approved by the board of trustees and authorised for issue on 31 August 2025, and are signed on behalf of the board by:

J Porter
Trustee



The notes on pages 16 to 25 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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 2025

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 2025

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 2025

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 2025

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 2025 £
Donations			
Donations	1,225	–	1,225
Grants			
Carlisle City Council	–	25,400	25,400
Power to Change	–	1,481	1,481
Other Small Grants	–	133,827	133,827
Awards for All	–	–	–
Cumbria Community Foundation	–	933	933
	<u>1,225</u>	<u>161,641</u>	<u>162,866</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,204	–	1,204

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
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	–	–	–
	<u>11,204</u>	<u>101,992</u>	<u>113,196</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	735	735	1,060	1,060
Centre	<u>154,618</u>	<u>154,618</u>	<u>107,833</u>	<u>107,833</u>
	<u>155,353</u>	<u>155,353</u>	<u>108,893</u>	<u>108,893</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>1,829</u>	<u>1,829</u>	<u>1,767</u>	<u>1,767</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Centre	<u>157,368</u>	<u>178,138</u>	<u>335,506</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre	<u>105,880</u>	<u>72,876</u>	<u>178,756</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Centre	335,506	335,506	178,756

10. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	5,654	5,214

11. Independent examination fees

	2025 £	2024 £
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:

	2025 £	2024 £
Wages and salaries	124,068	70,119
Social security costs	4,296	572
Employer contributions to pension plans	1,935	903
	130,299	71,594

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No employees had benefits (excluding employer pension costs) in excess of £60,000 (2024: £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 (2024: £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 2025

14. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2024 and 31 March 2025	<u>260,707</u>	<u>23,736</u>	<u>284,443</u>
Depreciation			
At 1 April 2024	31,585	22,154	53,739
Charge for the year	5,215	439	5,654
At 31 March 2025	<u>36,800</u>	<u>22,593</u>	<u>59,393</u>
Carrying amount			
At 31 March 2025	<u>223,907</u>	<u>1,143</u>	<u>225,050</u>
At 31 March 2024	<u>229,122</u>	<u>1,582</u>	<u>230,704</u>

15. Debtors

	2025 £	2024 £
Trade debtors	1,767	3,330
Prepayments and accrued income	405	405
	<u>2,172</u>	<u>3,735</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,493	4,931
Accruals and deferred income	600	600
Social security and other taxes	5,980	5,190
Other creditors	500	960
	<u>10,573</u>	<u>11,681</u>

17. 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 £1,935 (2024: £903).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	293,661	158,407	(157,368)	294,700
Minibus Fund	4,913	—	—	4,913
	<u>298,574</u>	<u>158,407</u>	<u>(157,368)</u>	<u>299,613</u>

	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>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Legacy Restricted Fund	2,694	—	—	2,694
Improvement Fund	4,813	—	—	4,813
Council Wages Grant	—	21,400	(21,400)	—
Armed Forces Fund	3,613	—	(3,613)	—
Awards for All	922	—	(922)	—
Media Project	195	—	(195)	—
Other Small Restricted Funds	43,581	140,241	(152,008)	31,814
	<u>55,818</u>	<u>161,641</u>	<u>(178,138)</u>	<u>39,321</u>

	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>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	225,050	–	225,050
Current assets	85,136	39,321	124,457
Creditors less than 1 year	(10,573)	–	(10,573)
Net assets	<u>299,613</u>	<u>39,321</u>	<u>338,934</u>

	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	–	–	–
Net assets	<u>298,574</u>	<u>55,818</u>	<u>354,392</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

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 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,225	1,204
Carlisle City Council	25,400	21,400
Power to Change	1,481	–
Other Small Grants	133,827	90,165
Awards for All	–	427
Cumbria Community Foundation	933	–
	<u>162,866</u>	<u>113,196</u>
Other trading activities		
Fundraising events	735	1,060
Centre	154,618	107,833
	<u>155,353</u>	<u>108,893</u>
Investment income		
Bank interest receivable	1,829	1,767
	<u>1,829</u>	<u>1,767</u>
Total income	<u>320,048</u>	<u>223,856</u>
Expenditure		
Expenditure on charitable activities		
Purchases	133,788	–
Wages and salaries	124,068	70,119
Employer's NIC	4,296	572
Pension costs	1,935	903
Rates and water	4,185	3,658
Light and heat	26,291	21,436
Repairs and maintenance	10,516	11,988
Insurance	6,338	7,199
Motor vehicle expenses	50	29
Other office costs	18,385	56,723
Depreciation	5,654	5,214
Interest on bank loans and overdrafts	–	915
	<u>335,506</u>	<u>178,756</u>
Total expenditure	<u>335,506</u>	<u>178,756</u>
Net (expenditure)/income	<u>(15,458)</u>	<u>45,100</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	133,788	—
Wages/salaries	124,068	70,119
Employer's NIC	4,296	572
Pension costs	1,935	903
Rates & water	4,185	3,658
Light & heat	26,291	21,436
Repairs & maintenance	10,516	11,988
Insurance	6,338	7,199
Mini Bus expenses	50	29
Events and Other office costs	18,385	56,723
Depreciation	5,654	5,214
Interest on bank loans and overdrafts	—	915
	<u>335,506</u>	<u>178,756</u>
 Expenditure on charitable activities	 <u>335,506</u>	 <u>178,756</u>
