

Brinsworth Community Trust

Annual Report and Financial Statements for the period ending 30 September 2021

Charity number: 1184508



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**Brinsworth Community Trust
Legal and Administrative Information**

Charity number	1184508
Trustee	Brinsworth Parish Council
Registered office	The Centre Brinsworth Lane Brinsworth S60 5DG
Bankers	NatWest 27 Effingham Street Rotherham S65 1AU Lloyds Bank plc 9 Wellgate Rotherham S60 2LU
Independent examiner	Faye Hazlehurst Community Accountant Voluntary Action Rotherham The Spectrum Coke Hill Rotherham S60 2HX

**Brinsworth Community Trust
Trustees' annual report
for the period ending 30 September 2021**

The trustees submit their annual report for the period ending 30 September 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (FRS102) in preparing the annual report and financial statements of the charity.

Structure, governance and management

Brinsworth Community Trust is a Charitable Incorporated Organisation, registered charity number 1184508. The affairs of the charity are governed by its Memorandum and Articles of Association, dated July 2019 and most recently amended in June 2020. Under those Articles the trustees are responsible for the management of the affairs of the charity, for which purpose they may exercise all powers of the charity. Previously the organisation was an unincorporated association governed by a constitution dated 27 November 2018. The organisation moved away from the Parish Council finances and began to manage its own accounting records from 7 May 2019, the organisation became a Charitable Incorporated Organisation on 19 July 2019.

Board of trustees

The charity is administered by a board of Trustees currently comprising of:-

Chairman – Cllr Ms C L Jones

Vice Chairman – Cllr Ms K L Hollis

Other Members – Cllr S Ridge, Cllr Mrs P Gregory, Cllr Mrs Rollinson, Cllr A Buckley, Cllr J R Gelder, Cllr A Nocton, Cllr Mrs J Chatwyn, Cllr Ms J Watson, Cllr A Hannan

Members of the Parish Council, either elected or co-opted, automatically become a member of the board of trustees. Elections are carried out every 4 years. The Chairman and Vice Chairman of the Parish Council automatically becomes Chairman and Vice Chairman of the board of Trustees, these are selected annually in May at the Annual meeting of the Parish Council.

Due to the Parish Council elections in May 2021 7 new members joined the board of Trustees:-

Cllr Ms C L Jones, Cllr Ms K L Hollis, Cllr Mrs J Chatwyn, Cllr Ms J Watson, Cllr A Hannan, Cllr A Noton and Cllr J R Gelder.

Members retiring were Cllr J Williams, Cllr Mrs M Hughes, Cllr Mrs K Saxton, Cllr Mrs K Chapman, Cllr Mrs J Tompkins and Cllr P Soper.

Meetings

Trustees meet on a monthly basis.

Brinsworth Community Trust
Trustees' annual report continued
for the period ending 30 September 2021

Staffing

The Charity employs 16 members of staff that comprises of with the majority on part time contracts of employment:

- Manager (also Clerk to the Parish Council)
- Business manager
- 3 * reception / admin staff
- 2 * cleaners
- 3 * caretakers
- 3 * Café staff
- 3 * Bar staff

Charitable aims and objectives

The Council shall hold the trust property upon trust for The Centre. The objects of the Charity are to further or benefit the residents of Brinsworth and the neighbourhood, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents 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 residents.

The object of the Charity is to maintain The Centre for the benefit and the use of the inhabitants of Brinsworth and surrounding areas. The Trust aims to provide first class hall facilities at an affordable cost.

The Centre has a large function room with a bar that can also be divided into 2 spaces for smaller functions. There are 2 meeting rooms, a large reception area and a café.

The Centre is also available to hire for private functions.

Achievements and performance

The Centre was built using money from the Big Lottery reaching communities and grant and Brinsworth Parish Council funding. The building opened in November 2018 and is owned by Brinsworth Parish Council The Centre is licensed to Brinsworth Community Trust with the sole purpose to provide a community centre for the use of Brinsworth residents.

Brinsworth Community Trust
Trustees' annual report continued
for the period ending 30 September 2021

The Centre currently provides a base for a variety of local charities and community groups to hold meetings and events, these are:

- Andy's Man Club
- Wellbeing Fitness
- Young at Heart
- Brinsworth playgroup
- Adult learning classes
- Good Companions
- Luncheon Club
- Stroke rehabilitation
- Cognatative rehabilitation
- Girls Group
- Chera Dance

Financial review

The Parish Council contributes £50,000 per annum towards the running costs of The Centre. The remaining income required to cover the costs of the Centre is generated through café sales, private hire, and bar takings.

In March 2020 the Centre closed its doors to users due to the national lockdown imposed by the British Government. The Trust has managed to obtain several grants to compensate for the lack of income and has also furloughed many of its employees.

Reserves policy

Due to the infancy of the charity and the impact that the Covid 19 pandemic has had on its operations, Brinsworth Community Trust currently only has a small amount of unrestricted reserves in place 2021: £4,755 (2020: £19,082). The trust is aware that this puts them in a vulnerable position financially and are looking at ways to raise more income through business activities to address the problem.

The Trust also intends to establish a reserve for the future maintenance and refurbishment of The Centre.

Brinsworth Community Trust
Trustees' annual report continued
for the period ending 30 September 2021

Future plans

Sustainability is the main business objective of the Trust. All efforts to attain this are being maintained with additional revenue streams being investigated and implemented where possible.

The Trust intends to implement a maintenance and refurbishment programme for The Centre once it is required and financially appropriate.

The trust also intends to look towards recruiting volunteers to enable The Centre to be able to increase the facilities and services offered to residents in Brinsworth.

Risk Management

The trustees have a duty to identify, review and manage the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial position

The financial statements are set out on pages 7 To 14. Total funds at the year-end not including fixed assets stand at £12,731 (2020: £25,008), represented by restricted funds of £7,976 (2020: £5,926) and general funds of £4,755 (2020: £19,082).

Approved by the board of trustees on:

Signed: 

Print name: KAY HOLLIS
Trustee

Date: 23/6/22

Independent examiners report to the trustees of Brinsworth Community Trust

I report to the charity trustees on my examination of the accounts of Brinsworth Community Trust for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the application 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Date: 27/6/2022

Faye Hazlehurst FMAAT
Voluntary Action Rotherham Ltd
Community Accountancy
The Spectrum, Coke Hill
Rotherham
S60 2HX

Brinsworth Community Trust
Statement of Financial Activities
for the period ending 30 September 2021

		Unrestricted Funds	Restricted Funds	2021 Total	Unrestricted Funds	Restricted Funds	2020 Total
		£	£	£	£	£	£
Income from charitable activities							
Grants	2	78,470	35,120	113,590	93,537	81,865	175,402
Donations		35,000	-	35,000	75,000	-	75,000
Bar income		3,617	-	3,617	67,092	-	67,092
Café income		26,602	-	26,602	60,428	-	60,428
Events		4,054	-	4,054	5,241	-	5,241
Groups		79	-	79	1,401	-	1,401
Room hire		19,777	-	19,777	54,717	-	54,717
Other income		4,955	-	4,955	5,851	-	5,851
TOTAL INCOME		172,554	35,120	207,674	363,267	81,865	445,132

Expenditure on charitable activities

Wages and salaries	7	115,597	50,166	165,763	182,771	64,073	246,844
Bar costs		3,820	-	3,820	36,411	-	36,411
Café costs		8,632	4,500	13,132	40,872	-	40,872
Centre running costs		3,572	-	3,572	57,214	-	57,214
Events		2,297	1,989	4,286	12,076	-	12,076
Equipment		87	1,697	1,784	-	700	700
Group costs/crafts		-	-	-	307	210	517
Printing, postage and stationery		331	-	331	864	-	864
Telephone and internet		2,018	-	2,018	820	-	820
Marketing		403	-	403	-	7,983	7,983
Hot food		3,046	2,040	5,086	1,711	5,000	6,711
Training		360	-	360	586	-	586
Bank charges		593	-	593	1,226	-	1,226
Repairs and maintenance		4,117	121	4,238	-	-	-
Utilities		7,820	-	7,820	-	-	-
Cleaning		155	900	1,055	-	-	-
Insurance		2,479	-	2,479	-	-	-
Professional fees		360	-	360	250	-	250
Independent examination fee		1,100	-	1,100	1,080	-	1,080
Depreciation		1,160	1,018	2,178	840	255	1,095
Sundry expenses		471	-	471	1,337	-	1,337
TOTAL EXPENDITURE		158,418	62,431	220,849	338,365	78,221	416,586
Net income/expenditure		14,136	(27,311)	(13,175)	24,902	3,644	28,546
Transfers between funds	12	(29,361)	29,361	-	(2,282)	2,282	-
Net movement in funds		(15,225)	2,050	(13,175)	22,620	5,926	28,546
Total funds brought forward		22,620	5,926	28,546	-	-	-
Total funds carried forward		7,395	7,976	15,371	22,620	5,926	28,546

This Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the CIO are classed as continuing.

Brinsworth Community Trust
Balance Sheet
As at 30 September 2021

		2021	2020
	Notes	£	£
Fixed Assets			
Tangible assets	3	2,640	3,538
Current Assets			
Debtors	4	5,002	774
Cash at Bank and in hand		29,925	42,148
		<u>34,927</u>	<u>42,922</u>
Creditors - amounts due within one year	5	(22,196)	(17,914)
Net current assets		<u>12,731</u>	<u>25,008</u>
Net assets		<u>15,371</u>	<u>28,546</u>
Represented by:			
General Funds		7,395	22,620
Restricted Funds	11	7,976	5,926
Total funds		<u>15,371</u>	<u>28,546</u>

Approved by the board of trustees on: 23/6/22

Signed on their behalf by: K. Howls

Signed: K. Howls

Print name: KAY HOWLS
 Trustee

Brinsworth Community Trust
Notes to the financial statements
for the period ending 30 September 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - 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) (effective 1 January 2019) - (Charities SORP (FRS102)).

Brinsworth Community Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant account policy note(s).

Going Concern Note

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

Incoming Resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, after any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are receivable.

Resources Expended

All expenditure is accounted for on an accruals basis and has been analysed using a natural classification. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Brinsworth Community Trust
Notes to the financial statements continued
for the period ending 30 September 2021

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

All items of capital expenditure below £500 are written off as incurred.

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and all deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Funds

Unrestricted funds are funds which are available for use at the discretion of the trustee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pensions

The organisation has a defined contribution pension scheme. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charity in the year.

Tax

The charity is exempt from corporation tax on Income from its charitable activities.

Brinsworth Community Trust
Notes to the financial statements continued
for the period ending 30 September 2021

2 INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Grants				
The Big Lottery Fund	-	19,500	19,500	66,000
The Big Lottery Fund - Covid-19	-	-	-	25,000
HMRC - Job retention scheme	50,341	-	50,341	36,875
Brinsworth Parish Council	-	-	-	3,420
South Yorkshire Community Foundation	-	10,000	10,000	5,000
Government emergency funding	-	-	-	25,000
Awards for All	-	-	-	9,965
Community Leadership Fund	-	620	620	900
Donation - Hot food project	1,986	-	1,986	2,242
RMBC via Voluntary Action Rotherham	-	5,000	5,000	-
RMBC - Covid 19 and restart	26,143	-	26,143	-
	78,470	35,120	113,590	174,402

Prior year income includes restricted grants of £81,865, all other prior year income is unrestricted.

3 Tangible Fixed Assets

	Equipment	Fixtures & fittings	Total 2021
Cost	£	£	£
at 1 October 2020	3,360	1,273	4,633
Additions	1,280	-	1,280
at 30 September 2021	4,640	1,273	5,913
Depreciation			
at 1 October 2020	840	255	1,095
Charge this period	1,160	1,018	2,178
Disposals	-	-	-
at 30 September 2021	2,000	1,273	3,273
Net book value at 30 September 2021	2,640	-	2,640
Net book value at 30 September 2020	2,520	1,018	3,538

Brinsworth Community Trust
Notes to the financial statements
for the period ending 30 September 2021

	2021	2020
	£	£
4 Debtors: amounts falling due within one year		
Prepayments	-	774
Accrued income	3,593	-
Trade debtors	1,409	-
	<u>5,002</u>	<u>774</u>

	2021	2020
	£	£
5 Creditors: amounts falling due within one year		
Accruals	1,100	5,357
PAYE liabilities	1,018	2,035
VAT liabilities	2,189	-
Trade Creditors	17,889	10,522
	<u>22,196</u>	<u>17,914</u>

6 Trustees and key management remuneration, benefits and expenses

Trustees received no remuneration, benefits or expenses in this period (2020: none).

	2021	2020
	Total	Total
	£	£
7 Staff Costs		
Salaries	155,722	233,144
Employers National Insurance	6,972	10,358
Pension costs	3,069	3,342
	<u>165,763</u>	<u>246,844</u>

No employee received emoluments of more than £60,000. The average number of employees during the period was 19 (2020: 20).

Staffing costs are costs that have been recharged from the Parish Council as the charity operated under their PAYE scheme until November 2020. New staff members and staff who were no longer on furlough were transferred to the charity scheme during the year.

Brinsworth Community Trust
Notes to the financial statements
for the period ending 30 September 2021

8 Analysis of net asset by fund

<u>As at 30 September 2021</u>	Unrestricted Funds	Restricted Funds	Total 2021
Fixed Assets	2,640	-	2,640
Current assets	26,951	7,976	34,927
Current liabilities	(22,196)	-	(22,196)
	<u>7,395</u>	<u>7,976</u>	<u>15,371</u>
 <u>As at 30 September 2020</u>	 Unrestricted Funds	 Restricted Funds	 Total 2020
Fixed Assets	2,520	1,018	3,538
Current assets	20,100	22,822	42,922
Current liabilities	-	(17,914)	(17,914)
	<u>22,620</u>	<u>5,926</u>	<u>28,546</u>

9 Related party transactions

The charity received a small grant from RMBC delivered via Voluntary Action Rotherham Ltd the Independent Examiners organisation. Due to reporting lines in place this is not considered to be a conflict of interest.

The charity received a donation of £35,000 from Brinsworth Parish Council during the year.

10 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy services was £1,100 (2020: £1,080).

Brinsworth Community Trust
Notes to the financial statements
for the period ending 30 September 2021

11 Movement in funds

<u>2021</u>	Brought forward	Incoming Resources	Resources Expended	Transfers	Carried forward
Restricted					
The Big Lottery Fund	(4,039)	19,500	42,879	27,418	-
South Yorkshire Community Foundation	-	10,000	10,000	-	-
Awards for All	9,965	-	1,989	-	7,976
Community Leadership Fund	-	620	620	-	-
RMBC - via Voluntary Action Rotherham	-	5,000	6,943	1,943	-
	<u>5,926</u>	<u>35,120</u>	<u>62,431</u>	<u>29,361</u>	<u>7,976</u>
 <u>2020</u>					
Restricted					
The Big Lottery Fund	-	66,000	72,311	2,272	(4,039)
South Yorkshire Community Foundation	-	5,000	5,000	-	-
Awards for All	-	9,965	-	-	9,965
Community Leadership Fund	-	900	910	10	-
	<u>-</u>	<u>81,865</u>	<u>78,221</u>	<u>2,282</u>	<u>5,926</u>

12 Funds transfers

A total sum of £29,361 was transferred from general funds into restricted funds for salary costs. The grant from the Big Lottery fund ended part way through the year.

The Big Lottery Fund

Provides funding for staffing for the Centre Co-ordinator and other staff within the centre, also covers some general running expenses.

South Yorkshire Community Foundation

Covid-19 response grant, for general running expenses for the centre and hot food project which runs twice a week.

Awards for All

Grant given for school holiday project for the forthcoming years.

Community Leadership Fund

Provided 6 second hand laptops for centre courses and bauble decorating competition for Brinsworth Schools.

RMBC - via Voluntary Action Rotherham Ltd

Grant given to assist with costs associated with preparation and delivery of hot food to vulnerable members of the community.