

## **Brinsworth Community Trust**

### **Annual Report and Financial Statements for the period ending 30 September 2022**

**Charity number: 1184508**



The Spectrum, Coke Hill, Rotherham, S60 2HX  
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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 2022**

The trustees submit their annual report for the period ending 30 September 2022.

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 K L Hollis

**Vice Chairman** – Cllr Mr S Ridge

**Other Members** – 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, Cllr Ms C Jones.

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.

**Meetings**

Trustees meet on a monthly basis.

**Brinsworth Community Trust  
Trustees` annual report continued  
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**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.

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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.

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**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.



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- Wellbeing Fitness
- Brinsworth playgroup
- Adult learning classes
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- Luncheon Club
- Stroke rehabilitation
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- Dance Factory
- Weight Watchers

**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 July 2021 the Centre fully opened its doors to users due to the end of 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 has a small amount of general reserves. 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 alleviate the problem.

After allowing for unrestricted funds invested in tangible assets of £1,480 the trustees are aware that the general funds of £9,082 as low and will aim to build on these over the next few years.

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

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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.

Approved by the board of trustees on:

Signed:



Print name: CHERYL JONES  
Trustee

Date: 25 - 05 - 23

## **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 2022.

### **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:

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 2022**

	Unrestricted	Restricted	2022	2021
	Funds	Funds	Total	Total
	£	£	£	£
<b>Income from charitable activities</b>				
Grants	2	-	4,250	113,590
Donations		-	100,000	35,000
Bar income		-	22,237	3,617
Café income		-	43,942	26,602
Events		-	2,418	4,054
Groups		-	888	79
Room hire		-	21,710	19,777
Other income		-	400	4,955
<b>TOTAL INCOME</b>	<b>195,845</b>	<b>-</b>	<b>195,845</b>	<b>207,674</b>

**Expenditure on charitable activities**

Wages and salaries	7	136,631	-	136,631	165,763
Bar costs		8,512	-	8,512	3,820
Café costs		14,803	-	14,803	13,132
Centre running costs		3,460	-	3,460	3,572
Events and activities		1,050	5,080	6,130	9,372
Equipment		2,062	-	2,062	1,784
Memberships and licenses		590	-	590	-
Printing, postage and stationery		320	-	320	331
Telephone and internet		2,350	-	2,350	2,018
Advertising and marketing		112	-	112	403
Training		120	-	120	360
Bank/card charges		2,084	-	2,084	593
Repairs and maintenance		5,368	-	5,368	4,238
Utilities		7,593	-	7,593	7,820
Cleaning		1,643	-	1,643	1,055
Insurance		2,863	-	2,863	2,479
Professional fees		1,100	-	1,100	1,460
Penalties and fines		763	-	763	-
Depreciation		1,160	-	1,160	2,178
Sundry expenses		94	-	94	471
<b>TOTAL EXPENDITURE</b>		<b>192,678</b>	<b>5,080</b>	<b>197,758</b>	<b>220,849</b>
Net income/expenditure		3,167	(5,080)	(1,913)	(13,175)
Transfers between funds	12	-	-	-	-
<b>Net movement in funds</b>		<b>3,167</b>	<b>(5,080)</b>	<b>(1,913)</b>	<b>(13,175)</b>
<b>Total funds brought forward</b>		<b>7,395</b>	<b>7,976</b>	<b>15,371</b>	<b>28,546</b>
<b>Total funds carried forward</b>		<b>10,562</b>	<b>2,896</b>	<b>13,458</b>	<b>15,371</b>

**Brinsworth Community Trust**  
**Balance Sheet**  
**as at 30 September 2022**

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible assets	3	1,480	2,640
<b>Current Assets</b>			
Debtors	4	2,646	5,002
Cash at Bank and in hand		<u>17,187</u>	<u>29,925</u>
		19,833	34,927
<b>Creditors - amounts due within one year</b>	5	(7,855)	(22,196)
<b>Net current assets</b>		<u>11,978</u>	<u>12,731</u>
<b>Net assets</b>		<u><u>13,458</u></u>	<u><u>15,371</u></u>
<b>Represented by:</b>			
General Funds		10,562	7,395
Restricted Funds	11	2,896	7,976
<b>Total funds</b>		<u><u>13,458</u></u>	<u><u>15,371</u></u>

Approved by the board of trustees on: 25/5/23

Signed on their behalf by: BCT

Signed:



Print name: Cheryl Jones  
 Trustee

**Brinsworth Community Trust**  
**Notes to the financial statements**  
**for the period ending 30 September 2022**

## **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 2022**

**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 2022**

**2 INCOMING RESOURCES**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b>Grants</b>				
The Big Lottery Fund	-	-	-	19,500
HMRC - Job rentention scheme	-	-	-	50,341
South Yorkshire Community Foundation	-	-	-	10,000
Community Leadership Fund	-	-	-	620
Donation - Hot food project	-	-	-	1,986
RMBC via Voluntary Action Rotherham	-	-	-	5,000
RMBC - Covid 19 and restart	4,250	-	4,250	26,143
	<u>4,250</u>	<u>-</u>	<u>4,250</u>	<u>113,590</u>
	<u>78,470</u>	<u>35,120</u>	<u>113,590</u>	
Total 2021				

**3 Tangible Fixed Assets**

	Equipment	Fixtures & fittings	Total
	£	£	£
<b>Cost</b>			
at 1 October 2021	4,640	1,273	5,913
Additions	-	-	-
at 30 September 2022	<u>4,640</u>	<u>1,273</u>	<u>5,913</u>
<b>Depreciation</b>			
at 1 October 2021	2,000	1,273	3,273
Charge this period	1,160	-	1,160
Disposals	-	-	-
at 30 September 2022	<u>3,160</u>	<u>1,273</u>	<u>4,433</u>
<b>Net book value at 30 September 2022</b>	<u><b>1,480</b></u>	<u><b>-</b></u>	<u><b>1,480</b></u>
Net book value at 30 September 2021	2,640	-	2,640

**Brinsworth Community Trust**  
**Notes to the financial statements**  
**for the period ending 30 September 2022**

	2022	2021
<b>4 Debtors: amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Accrued income	-	3,593
Trade debtors	1,946	1,409
* Other debtors	700	-
	<b><u>2,646</u></b>	<b><u>5,002</u></b>

\* Other debtors is the float money held for the Bar and Café

	2022	2021
<b>5 Creditors: amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Accruals	1,100	1,100
PAYE liabilities	1,386	1,018
VAT liabilities	3,753	2,189
Trade Creditors	1,616	17,889
	<b><u>7,855</u></b>	<b><u>22,196</u></b>

**6 Trustees and key management remuneration, benefits and expenses**  
Trustees received no remuneration, benefits or expenses in this period (2021: none).

	2022	2021
<b>7 Staff Costs</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Salaries	131,914	155,722
Employers National Insurance	3,349	6,972
Pension costs	1,368	3,069
	<b><u>136,631</u></b>	<b><u>165,763</u></b>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 16 (2021: 19).

October 2021 staffing costs were recharged from the Parish Council for the staff members who remained on the furlough scheme until September 2021. Since the end of furlough all staff employed by the Trust are paid directly from the Trust PAYE scheme.

**Brinsworth Community Trust**  
**Notes to the financial statements**  
**for the period ending 30 September 2022**

**8 Analysis of net asset by fund**

<u>As at 30 September 2022</u>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>
Fixed Assets	1,480	-	1,480
Current assets	16,937	2,896	19,833
Current liabilities	(7,855)	-	(7,855)
	<u>10,562</u>	<u>2,896</u>	<u>13,458</u>
<u>As at 30 September 2021</u>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>
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>

**9 Related party transactions**

The charity received a donation of £100,000 from Brinsworth Parish Council during the year. (2021: £35,000)

**10 Independent examination and accountancy services**

During the period, the cost of the independent examination and accountancy services was £1,100 (2021: £1,100).

## **Brinsworth Community Trust**

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Approved by the board of trustees on:

Signed:



Print name: CHERYL JONES  
Trustee

Date: 25 - 05 - 23

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Date:

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Voluntary Action Rotherham Ltd  
Community Accountancy  
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<b>Income from charitable activities</b>				
Grants	2	-	4,250	113,590
Donations		-	100,000	35,000
Bar income		-	22,237	3,617
Café income		-	43,942	26,602
Events		-	2,418	4,054
Groups		-	888	79
Room hire		-	21,710	19,777
Other income		-	400	4,955
<b>TOTAL INCOME</b>	<b>195,845</b>	<b>-</b>	<b>195,845</b>	<b>207,674</b>

**Expenditure on charitable activities**

Wages and salaries	7	136,631	-	136,631	165,763
Bar costs		8,512	-	8,512	3,820
Café costs		14,803	-	14,803	13,132
Centre running costs		3,460	-	3,460	3,572
Events and activities		1,050	5,080	6,130	9,372
Equipment		2,062	-	2,062	1,784
Memberships and licenses		590	-	590	-
Printing, postage and stationery		320	-	320	331
Telephone and internet		2,350	-	2,350	2,018
Advertising and marketing		112	-	112	403
Training		120	-	120	360
Bank/card charges		2,084	-	2,084	593
Repairs and maintenance		5,368	-	5,368	4,238
Utilities		7,593	-	7,593	7,820
Cleaning		1,643	-	1,643	1,055
Insurance		2,863	-	2,863	2,479
Professional fees		1,100	-	1,100	1,460
Penalties and fines		763	-	763	-
Depreciation		1,160	-	1,160	2,178
Sundry expenses		94	-	94	471
<b>TOTAL EXPENDITURE</b>		<b>192,678</b>	<b>5,080</b>	<b>197,758</b>	<b>220,849</b>
Net income/expenditure		3,167	(5,080)	(1,913)	(13,175)
Transfers between funds	12	-	-	-	-
<b>Net movement in funds</b>		<b>3,167</b>	<b>(5,080)</b>	<b>(1,913)</b>	<b>(13,175)</b>
<b>Total funds brought forward</b>		<b>7,395</b>	<b>7,976</b>	<b>15,371</b>	<b>28,546</b>
<b>Total funds carried forward</b>		<b>10,562</b>	<b>2,896</b>	<b>13,458</b>	<b>15,371</b>



**Brinsworth Community Trust**  
**Balance Sheet**  
**as at 30 September 2022**

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible assets	3	1,480	2,640
<b>Current Assets</b>			
Debtors	4	2,646	5,002
Cash at Bank and in hand		<u>17,187</u>	<u>29,925</u>
		19,833	34,927
<b>Creditors - amounts due within one year</b>	5	(7,855)	(22,196)
<b>Net current assets</b>		<u>11,978</u>	<u>12,731</u>
<b>Net assets</b>		<u><u>13,458</u></u>	<u><u>15,371</u></u>
<b>Represented by:</b>			
General Funds		10,562	7,395
Restricted Funds	11	2,896	7,976
<b>Total funds</b>		<u><u>13,458</u></u>	<u><u>15,371</u></u>

Approved by the board of trustees on: 25/5/23

Signed on their behalf by: BCT

Signed:



Print name: Cheryl Jones  
 Trustee

**Brinsworth Community Trust**  
**Notes to the financial statements**  
**for the period ending 30 September 2022**

## **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 2022**

**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 2022**

**2 INCOMING RESOURCES**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b>Grants</b>				
The Big Lottery Fund	-	-	-	19,500
HMRC - Job rentention scheme	-	-	-	50,341
South Yorkshire Community Foundation	-	-	-	10,000
Community Leadership Fund	-	-	-	620
Donation - Hot food project	-	-	-	1,986
RMBC via Voluntary Action Rotherham	-	-	-	5,000
RMBC - Covid 19 and restart	4,250	-	4,250	26,143
	<u>4,250</u>	<u>-</u>	<u>4,250</u>	<u>113,590</u>
	<u>78,470</u>	<u>35,120</u>	<u>113,590</u>	
Total 2021				

**3 Tangible Fixed Assets**

	Equipment	Fixtures & fittings	Total
	£	£	£
<b>Cost</b>			
at 1 October 2021	4,640	1,273	5,913
Additions	-	-	-
at 30 September 2022	<u>4,640</u>	<u>1,273</u>	<u>5,913</u>
<b>Depreciation</b>			
at 1 October 2021	2,000	1,273	3,273
Charge this period	1,160	-	1,160
Disposals	-	-	-
at 30 September 2022	<u>3,160</u>	<u>1,273</u>	<u>4,433</u>
<b>Net book value at 30 September 2022</b>	<u><b>1,480</b></u>	<u><b>-</b></u>	<u><b>1,480</b></u>
Net book value at 30 September 2021	2,640	-	2,640



**Brinsworth Community Trust**  
**Notes to the financial statements**  
**for the period ending 30 September 2022**

	2022	2021
<b>4 Debtors: amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Accrued income	-	3,593
Trade debtors	1,946	1,409
* Other debtors	700	-
	<b><u>2,646</u></b>	<b><u>5,002</u></b>

\* Other debtors is the float money held for the Bar and Café

	2022	2021
<b>5 Creditors: amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Accruals	1,100	1,100
PAYE liabilities	1,386	1,018
VAT liabilities	3,753	2,189
Trade Creditors	1,616	17,889
	<b><u>7,855</u></b>	<b><u>22,196</u></b>

**6 Trustees and key management remuneration, benefits and expenses**  
Trustees received no remuneration, benefits or expenses in this period (2021: none).

	2022	2021
<b>7 Staff Costs</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Salaries	131,914	155,722
Employers National Insurance	3,349	6,972
Pension costs	1,368	3,069
	<b><u>136,631</u></b>	<b><u>165,763</u></b>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 16 (2021: 19).

October 2021 staffing costs were recharged from the Parish Council for the staff members who remained on the furlough scheme until September 2021. Since the end of furlough all staff employed by the Trust are paid directly from the Trust PAYE scheme.

**Brinsworth Community Trust**  
**Notes to the financial statements**  
**for the period ending 30 September 2022**

**8 Analysis of net asset by fund**

<u>As at 30 September 2022</u>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>
Fixed Assets	1,480	-	1,480
Current assets	16,937	2,896	19,833
Current liabilities	(7,855)	-	(7,855)
	<u>10,562</u>	<u>2,896</u>	<u>13,458</u>
<u>As at 30 September 2021</u>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>
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>

**9 Related party transactions**

The charity received a donation of £100,000 from Brinsworth Parish Council during the year. (2021: £35,000)

**10 Independent examination and accountancy services**

During the period, the cost of the independent examination and accountancy services was £1,100 (2021: £1,100).

26 April 2023

The Trustees  
Brinsworth Community Trust  
The centre  
Brinsworth Lane  
Brinsworth  
S60 5DG

Dear Trustees

**Independent Report on the financial statements for the period ending  
30 September 2022**

This report is prepared solely for the confidential use of Brinsworth Community Trust, as part of our independent examination process, and relates only to matters that have come to our attention during the examination process. The report is not a comprehensive record of all relevant matters and should not be relied upon for any other purpose than that noted above. It is prepared solely for your use and should not be communicated in whole or part to any third party and we accept no responsibility to any party who place any reliance on it.

We would like to take this opportunity to thank Helen Hall for the assistance she has provided during the course of our independent examination.

As part of our independent examination work we would like to provide feedback on areas for improvement we have become aware of within your procedures.

If you have any other queries or would like further help then please let us know.

Yours sincerely,



Faye Hazlehurst FMAAT  
Community Accountant/ Assistant Finance Manager



## Internal Controls

Observation	Risk	Rating	Recommendation
Employers national insurance allowance was not claimed during the year 2020-21 and the charity failed to claim the allowance in August 2022.	Loss of funds due to the charity of up to £5,000 per annum		Ensure employers allowance is claimed and contact HMRC to reclaim the allowance from the year ending 2021 and the missing month of 2022.
No stock figure was ascertained at the end of the financial year	Unrecognised stock asset, obsolete stock, in turn meaning inaccurate reporting of the balance sheet.		Regular stock takes should be undertaken throughout the year with a final stock figure ascertained for the end of the financial year. The stock is recognised as an asset for the charity.
The charity is using the internal controls of the Parish Council. The charity should implement its own financial procedures which are fit for charity status.	Not fit for purpose, failure to claim charity exemptions and non-compliance with charity commission guidelines		Utilise the CC8 guidance on internal controls for charities (recently updated) and implement appropriate controls for the size of the charity
Audit trail on income was difficult to trace due to inconsistencies on how the money was banked	Mis-appropriation of funds, failure of funds to be banked in an appropriate period of time.		Cash should be banked promptly with a clear audit trail from the software through to the receipt and bank statement. Where monies are banked in bulk there should be clear details on how this is broken down.