

**REGISTERED COMPANY NUMBER: 05947709 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123920**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 OCTOBER 2018 TO 31 MARCH 2020**  
**FOR**  
**BRACKENHALL COMMUNITY TRUST LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**BRACKENHALL COMMUNITY TRUST LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the period 1 October 2018 to 31 March 2020**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

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**REPORT OF THE TRUSTEES**

**for the period 1 October 2018 to 31 March 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 October 2018 to 31 March 2020. The trustees have adopted the provisions of 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 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To promote the benefit of the inhabitants of Brackenhall/Sheepridge and surrounding areas without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with 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.

**Significant activities**

To oversee the effective management of Northfield Hall community centre and support community activity.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning for future activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Since the last report Brackenhall Community Trust have taken back full responsibility for the management and operation of Northfield Hall. Our management agent gave notice they could no longer operate the building due to the current economic climate and operating costs exceeding income. They ceased responsibility at the end of October 2017. Trustees decided this would also be an opportunity to amend our accounting year. This year's accounts therefore cover an 18-month period – 1st October 2018 to 31st March 2020.

Ensuring the building remains viable, and affordable has been very challenging during this period. Trustees, staff, and our advisor have worked hard throughout to ensure that the immediate challenges of keeping Northfield Hall open and available as a community facility are addressed.

During this period, we have actively promoted the building, and this has resulted in several new community activities utilising the building. A local business has taken over the kitchen/ café space on a commercial basis, providing a valuable service for the local community. Bookings for private events and functions have also been increasing.

**FINANCIAL REVIEW**

**Financial position**

The charity has made a loss for the year of £73,751 (2018 £55,416). Included within these figures is the depreciation, on the building, and other assets owned by the trust.

The Trust has reserves of £1,799,512 at 31 March 2020 (2018 £1,873,263). Fixed assets included within this figure amount to £1,802,653 (2018 £1,861,241).

**REPORT OF THE TRUSTEES**

**for the period 1 October 2018 to 31 March 2020**

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**FINANCIAL REVIEW**

**Reserves policy**

The trustees have not adopted a formal reserves policy as the balance is relatively low and is expected to be so for some time.

**Going concern**

Trustees remain optimistic that Northfield Hall will remain viable, and we are continually investigating several different options and opportunities to ensure Northfield Hall remains a vibrant local community facility, which is sustainable into the future. However, the requirement to close our building in March 2020 due to Covid-19 national lockdown presents significant unknown challenges.

**FUTURE PLANS**

The Trustees are now looking at their priorities over the coming years.

The development and sustainability of Northfield Hall will remain a top priority for the Trust.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £5.

**Recruitment and appointment of new trustees**

The trustees of the charity are appointed by the members at the AGM.

**Organisational structure**

The charity has two different types of members who make up the twelve trustees of the charity: -

Organisational (appointed by member organisations) and these include Brackenhall United Reformed Church, Deighton and Brackenhall Initiative Limited and user groups of the existing centre. Each organisation can appoint up to three members each as trustees of the charity.

Community members - individuals who reside in the charity's primary 'area of benefit' can seek election to the charity as one of the three community members of the trustees.

Decision making is through consensus wherever possible with a show of hands on each item or resolution to record decisions of the trustees. Sub groups of the main trustee board operate with clearly defined responsibilities and delegated powers reporting at all times to the main trustees board.

Additionally the charity can appoint advisors with specific skills, experience or knowledge to advise the trustees in a non-voting capacity.

**Induction and training of new trustees**

The Trust aims to ensure that all new trustees are aware of their personal and legal responsibilities on becoming formal trustees of the charity. Whilst no formal induction is currently in place new trustees are encouraged to read information provided and raise any questions that may arise with other trustees or appointed advisors to the charity. All trustees are provided with a copy of the charity's Memorandum and Articles of Association and are required to sign a trustee declaration form.

**Related parties**

There were no related party transactions during this year or the previous financial year.

# **BRACKENHALL COMMUNITY TRUST LTD**

## **REPORT OF THE TRUSTEES**

**for the period 1 October 2018 to 31 March 2020**

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### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

05947709 (England and Wales)

#### **Registered Charity number**

1123920

#### **Registered office**

Northfield Hall  
40 Norfolk Avenue  
Sheepridge  
Huddersfield  
West Yorkshire  
HD2 1GS

#### **Trustees**

Miss M Lees Chair  
E Lewis  
A Bottomley  
D Alexandra  
Ms G Gill Treasurer

#### **Company Secretary**

Mrs P M Fellows

#### **Independent Examiner**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

#### **Bankers**

Lloyds TSB Bank Plc  
1 Westgate  
Huddersfield  
HD2 1GS

#### **Non-voting advisers**

A Briggs

### **OTHER**

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 January 2021 and signed on its behalf by:

Miss M Lees - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRACKENHALL COMMUNITY TRUST LTD**

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### **Independent examiner's report to the trustees of Brackenhall Community Trust Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 October 2018 to 31 March 2020.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kevin Winterburn  
ACA  
Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

1 February 2021

**BRACKENHALL COMMUNITY TRUST LTD****STATEMENT OF FINANCIAL ACTIVITIES  
for the period 1 October 2018 to 31 March 2020**

			period 1.10.18 to 31.3.20	year ended 30.9.18
	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		23	-	-
<b>Charitable activities</b>				
General		14,269	-	429
Community programme		2,125	-	1,500
Other trading activities	2	92,644	-	55,852
Other income		<u>500</u>	<u>-</u>	<u>3,998</u>
<b>Total</b>		109,561	-	61,779
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
General		2,257	-	2,400
Other		<u>177,006</u>	<u>4,049</u>	<u>114,795</u>
<b>Total</b>		179,263	4,049	117,195
<b>NET INCOME/(EXPENDITURE)</b>		(69,702)	(4,049)	(55,416)
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		1,869,214	4,049	1,928,679
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,799,512</u></u>	<u><u>-</u></u>	<u><u>1,873,263</u></u>

The notes form part of these financial statements

**BRACKENHALL COMMUNITY TRUST LTD****BALANCE SHEET****31 March 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,802,653	-	1,802,653	1,861,241
<b>CURRENT ASSETS</b>					
Debtors	7	2,131	-	2,131	5,685
Cash at bank and in hand		<u>62,118</u>	<u>-</u>	<u>62,118</u>	<u>20,392</u>
		64,249	-	64,249	26,077
<b>CREDITORS</b>					
Amounts falling due within one year	8	(67,390)	-	(67,390)	(14,055)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(3,141)</u>	<u>-</u>	<u>(3,141)</u>	<u>12,022</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,799,512</u>	<u>-</u>	<u>1,799,512</u>	<u>1,873,263</u>
<b>NET ASSETS</b>		<u><u>1,799,512</u></u>	<u><u>-</u></u>	<u><u>1,799,512</u></u>	<u><u>1,873,263</u></u>
<b>FUNDS</b>	9				
Unrestricted funds				1,799,512	1,869,214
Restricted funds				<u>-</u>	<u>4,049</u>
<b>TOTAL FUNDS</b>				<u><u>1,799,512</u></u>	<u><u>1,873,263</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



**BRACKENHALL COMMUNITY TRUST LTD**

**BALANCE SHEET - continued**  
**31 March 2020**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2021 and were signed on its behalf by:

M Lees - Trustee

A Bottomley - Trustee

The notes form part of these financial statements

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- Straight line over 3 years

Assets are recorded at cost in the balance sheet.

The building was completed in the financial year ended 30 September 2012 and will be depreciated over its estimated useful life of 50 years starting 1 October 2012.

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the period 1 October 2018 to 31 March 2020**

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**2. OTHER TRADING ACTIVITIES**

	period 1.10.18 to 31.3.20 £	year ended 30.9.18 £
Hire of venue and facilities	86,494	52,642
Service charges	<u>6,150</u>	<u>3,210</u>
	<u>92,644</u>	<u>55,852</u>

**3. NET INCOME/(EXPENDITURE)**

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

	period 1.10.18 to 31.3.20 £	year ended 30.9.18 £
Depreciation - owned assets	<u>63,868</u>	<u>42,967</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2020 nor for the year ended 30 September 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2020 nor for the year ended 30 September 2018.

**5. STAFF COSTS**

The average monthly number of employees during the period was as follows:

	period 1.10.18 to 31.3.20 <u>5</u>	year ended 30.9.18 <u>5</u>
Operational		

No employees received emoluments in excess of £60,000.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the period 1 October 2018 to 31 March 2020**

**6. TANGIBLE FIXED ASSETS**

	Community Centre £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 October 2018	2,085,714	-	44,150	409	2,130,273
Additions	<u>4,841</u>	<u>439</u>	<u>-</u>	<u>-</u>	<u>5,280</u>
At 31 March 2020	<u>2,090,555</u>	<u>439</u>	<u>44,150</u>	<u>409</u>	<u>2,135,553</u>
<b>DEPRECIATION</b>					
At 1 October 2018	240,640	-	27,983	409	269,032
Charge for year	<u>60,318</u>	<u>94</u>	<u>3,456</u>	<u>-</u>	<u>63,868</u>
At 31 March 2020	<u>300,958</u>	<u>94</u>	<u>31,439</u>	<u>409</u>	<u>332,900</u>
<b>NET BOOK VALUE</b>					
At 31 March 2020	<u>1,789,597</u>	<u>345</u>	<u>12,711</u>	<u>-</u>	<u>1,802,653</u>
At 30 September 2018	<u>1,845,074</u>	<u>-</u>	<u>16,167</u>	<u>-</u>	<u>1,861,241</u>

Included in cost or valuation of land and buildings is freehold land of £80,000 (2018 - £80,000) which is not depreciated.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2018 £
Trade debtors	460	1,989
Other debtors	269	-
Prepayments	<u>1,402</u>	<u>3,696</u>
	<u>2,131</u>	<u>5,685</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2018 £
Trade creditors	7,480	11,268
Social security and other taxes	-	204
Other creditors	54,645	45
Accrued expenses	780	780
Deferred income	<u>4,485</u>	<u>1,758</u>
	<u>67,390</u>	<u>14,055</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the period 1 October 2018 to 31 March 2020**

**9. MOVEMENT IN FUNDS**

	At 1.10.18 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	1,869,214	(69,702)	1,799,512
<b>Restricted funds</b>			
Awards 4 All	4,049	(4,049)	-
	<u>1,873,263</u>	<u>(73,751)</u>	<u>1,799,512</u>
<b>TOTAL FUNDS</b>			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	109,561	(179,263)	(69,702)
<b>Restricted funds</b>			
Awards 4 All	-	(4,049)	(4,049)
	<u>109,561</u>	<u>(183,312)</u>	<u>(73,751)</u>
<b>TOTAL FUNDS</b>			

**Comparatives for movement in funds**

	At 1.10.17 £	Net movement in funds £	At 30.9.18 £
<b>Unrestricted funds</b>			
General fund	1,924,630	(55,416)	1,869,214
<b>Restricted funds</b>			
Awards 4 All	4,049	-	4,049
	<u>1,928,679</u>	<u>(55,416)</u>	<u>1,873,263</u>
<b>TOTAL FUNDS</b>			

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,779	(117,195)	(55,416)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>61,779</u>	<u>(117,195)</u>	<u>(55,416)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 March 2020.

**11. ULTIMATE CONTROLLING PARTY**

Brackenhall Community Trust is managed by the board of directors, the members of which are the trustees of the charity.

**BRACKENHALL COMMUNITY TRUST LTD****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the period 1 October 2018 to 31 March 2020**

	period 1.10.18 to year ended 31.3.20 £	30.9.18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	23	-
<b>Other trading activities</b>		
Hire of venue and facilities	86,494	52,640
Service charges	<u>6,150</u>	<u>3,210</u>
	92,644	55,850
<b>Charitable activities</b>		
Grants	16,125	1,929
Government Grants	<u>269</u>	<u>-</u>
	16,394	1,929
<b>Other income</b>		
Equipment sales	<u>500</u>	<u>4,000</u>
	<u>500</u>	<u>3,998</u>
<b>Total incoming resources</b>	109,561	61,779
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Project costs	2,257	2,400
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	394	346
<b>Other</b>		
Wages	24,975	11,709
Pensions	1,637	45
Rates and water	3,709	2,783
Insurance	6,213	4,752
Light and heat	27,241	11,609
Telephone	1,224	282
Postage and stationery	348	290
Carried forward	65,347	31,470

This page does not form part of the statutory financial statements

**BRACKENHALL COMMUNITY TRUST LTD****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the period 1 October 2018 to 31 March 2020**

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	period 1.10.18 to year ended 31.3.20 £	30.9.18 £
<b>Other</b>		
Brought forward	65,347	31,470
Sundries	1,686	855
Maintenance and decoration	11,443	7,890
Internet	56	-
Refreshments	19	194
Administration	368	821
Grant	-	9,993
Repairs and renewals	21,125	10,001
Professional fees	-	732
Computer expenses	193	363
Cleaning	7,901	3,090
Consultancy fee	7,876	5,293
Freehold property depreciation	60,317	40,114
Plant and machinery	94	-
Fixtures and fittings depreciation	<u>3,456</u>	<u>2,853</u>
	179,881	113,669
<b>Governance costs</b>		
Accountancy	<u>780</u>	<u>780</u>
Total resources expended	<u>183,312</u>	<u>117,195</u>
<b>Net expenditure</b>	<u>(73,751)</u>	<u>(55,416)</u>

This page does not form part of the statutory financial statements