

THE BROOKLANDS CENTRE

England & Wales · Charity number 1122577

Details

Status Registered

Legal form Charitable company

Company number [06376240](#)

Registered 2008-02-04

Register [View on the Charity Commission register](#)

Contact

Address 3 Hill View
Newport Pagnell
MK16 8BE

Phone 01908612292

Email thebrooklandscentre@btinternet.com

Website thebrooklandscentre.co.uk

Activities

Objects: 1 TO PROMOTE AND ASSIST THE GENERAL GOOD OF ALL OLD PEOPLE IN THE PARISH OF NEWPORT PAGNELL BY ASSISTING THE WORK OF STATUTORY AUTHORITIES AND VOLUNTARY ORGANISATIONS ENGAGED IN PROVIDING FACILITIES FOR PHYSICAL AND MENTAL RECREATION, DEVELOPING PHYSICAL IMPROVEMENT, FURTHERING HEALTH, RELIEVING POVERTY, DISTRESS OR SICKNESS, OR IN PURSUING ANY OBJECTS WHICH ARE OF HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE.2 TO PROMOTE AND ORGANISE CO-OPERATION IN THE ACHIEVEMENT OF THE ABOVE PURPOSES.3 TO ASSIST ANY OTHER CHARITABLE BODY OR BODIES FINANCIALLY OR OTHERWISE IN THE FURTHERANCE OF THE ABOVE PURPOSES OR ANY OF THEM.4 TO PROMOTE AND CARRY OUT, OR ASSIST IN PROMOTING AND CARRYING OUT SURVEYS RELATION TO THE NEEDS OF OLD PEOPLE AND ARRANGE FOR FORWARDING TO THE PROPER AUTHORITIES AND ORGANISATIONS THE RELEVANT FACTS REGARDING SUCH CASES AND CAUSES AS ARE WITHIN THE POWER OF THOSE AUTHORITIES TO ALLEVIATE.5 TO ARRANGE AND PROVIDE FOR OR JOIN IN ARRANGING AND PROVIDING FOR THE HOLDING OF EXHIBITIONS, MEETINGS, LECTURES AND CLASSES IN FURTHERANCE OF THE OBJECTS OF THE CHARITY OR ANY OF THEM.

Activities: Improve the welfare and general wellbeing of the older members of the Newport Pagnell community by organising and running a variety of activities. The charity provides a day centre, a weekly club, a weekly exercise group, computer classes, art class, gardening club, friends group, tai-chi class, pop-in centre and monthly lunches. In addition, trips out are provided along with Christmas events.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes
- **Who:** Elderly/old People

Geography

- **Area of benefit:** NEWPORT PAGNELL
- Buckinghamshire
- Milton Keynes

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£98,433	£128,423	-	-
2024-03-31	£104,010	£122,715	-	-
2023-03-31	£91,205	£114,013	-	-
2022-03-31	£64,382	£89,264	-	-
2021-03-31	£60,391	£65,534	-	-

Trustees

Name	Role	Appointed
Sandra Payne	Chair	2019-11-21
CATHERINE MARY HALL		
DAVID PEARSON DEAN		2018-04-25
David Keith Jackson		2025-09-18
David William Gilbert Hulance		2022-03-03
Helen Mary Ross Taylor		2022-03-03
Margaret St George		2025-05-08
Patricia Ann Hurst		2024-01-18
Roger John hall		2013-09-09

THE BROOKLANDS CENTRE

England & Wales - Charity number 1122577

Accounts

6376240

COMPANY REGISTRATION NUMBER



**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
(including Director's Report)
FOR YEAR ENDING 31 MARCH 2025**

Charity Number 1122577

**THE BROOKLANDS
CENTRE
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL
STATEMENTS**

**YEAR ENDED
31 MARCH 2025**

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**THE BROOKLANDS
CENTRE
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL
REPORT**

**YEAR ENDED
31 MARCH 2025**

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Brooklands Centre
Charity registration number	1122577
Company registration number	6376240
Registered office	Ousebank Street Newport Pagnell Buckinghamshire MK16 8AN

The Trustees

The trustees who served the charity during the period were as follows:

Mrs S Payne (Chair)
Mrs P Hurst (Vice-Chair)
R Hall Esq (Treasurer)
Mrs C Hall
B Sidebottom Esq
D Dean Esq
Mrs H Taylor
D Hulance Esq
Mrs Margaret StGeorge (appointed 8 May 2025)
J Gordon Esq (resigned 28 September 2024)
Mrs I Henderson (resigned 28 September 2024)
L Freeman Esq (resigned 21 November 2024)

Bankers Barclays Bank Plc
Milton Keynes

Independent Examiner Coral Tolley-Fletcher
114 High Street
Cranfield
Bedfordshire
MK43 0DG

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

(continued)

**YEAR ENDED
31 MARCH 2025**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2025.

OBJECTIVES AND ACTIVITIES

The charity was first registered in 1965 to promote and assist the general good of all older citizens in Newport Pagnell. The charity's home is a spacious and attractive building constructed in 2010 and the trustees continue to develop the opportunities this gives to provide a range of services highly valued by many older residents in the town.

PUBLIC BENEFIT POLICY

In planning our activities for the year, the trustees pay due notice to the Charity Commission's guidance on public benefit. The charity offers services to those in need of assistance irrespective of ethnicity, gender, sexual orientation or religious belief. Due to the nature of our clientele the trustees attempt to make our building, transport and activities as accessible as possible. For practical reasons, we primarily limit the provision of transport services to residents of Newport Pagnell. We are also aware of the need to ensure our services are offered at a price which is affordable to those of limited financial resources. This is especially true in the case of our Day Centre where the eldest of our clientele experience some of the lowest charges in the area for this type of service. The trustees are mindful of the significant grants received when providing the new building and in assisting with the purchase of two minibuses, alongside the generous ongoing donations from groups and individuals within the town. When space allows, we also make rooms available for use by community groups and compatible services in the town.

ACHIEVEMENTS AND PERFORMANCE

As our main activity the Day Centre meets three days a week and provides a meal and a warm and welcoming atmosphere for clients, most of whom are in their 80's and 90's: most live alone. The average age of our day centre members is now considerably higher than it was a decade ago. Our Day Centre manager and her extensive team of volunteers do an excellent job in providing reassurance and friendship. We regularly receive feedback from members and their families regarding the real importance Brooklands plays in the lives of many of our members.

Our two exercise classes remain very popular and have waiting lists. The Tai-Chi classes operate with stable numbers. Our Tuesday Pop-In refreshment continues, with the Bingo and Social Group maintaining high attendance from last year. The Art Group meets twice a week and remains very successful. Our fortnightly Carers' Group remains strong, providing real encouragement to those who have caring responsibilities at home. We have a strong contact with the town's medical centre and Admiral Nurses support this very important activity. The walking group continue with great enthusiasm and include some short minibus trips to explore new areas. The book club and gardening group also continue their activities. The monthly Saturday Lunch Club has grown in popularity and now is near capacity.

When space permits, community groups that align with our objectives use the Centre. These groups include Brownies, National Childbirth Classes, a dementia group, church groups, the town council etc. Our rooms are used by service providers such as a physiotherapist, and beautician for our members and the community.

We have four paid staff (all part-time). Our Day Centre manager (and her Assistant for cover), our valued caretaker and an administrator, all of whom serve the Centre extremely well. We must pay tribute to our Day Centre manager who goes well beyond the limits of her contract in her commitment to the centre and its members, bringing a wide range of skills and abilities in an understated way, but which have a massive impact on the success of the Centre.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

(continued)

**YEAR ENDED
31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE (continued)

The main asset of the Centre is the group of seventy volunteers who give so tirelessly and cheerfully to create the right atmosphere for our members. These generous people act as cooks, carers, drivers and escorts and are the lifeblood of the Centre. We have a small but steady turnover of volunteers but are generally able to attract new people to join the "Brooklands Family". This is partly attributable to our website and social media presence which in recent years has made Brooklands more widely known within the town.

It is difficult to measure our achievements from year to year. It should not be underestimated that we are able to continue to provide an extensive range of services and groups for the elderly in the town at very reasonable prices. To have waiting lists for some groups is evidence of the level of demand and satisfaction with our provision. Our greatest achievement is to provide purpose and enjoyment to a considerable number of people in their 80's and 90's who would otherwise have a poorer quality of life and become more dependent on state services. All this is achieved without any financial support from the public sector. We do gratefully acknowledge the support and encouragement we receive from townspeople via donations and support to our fundraising activities. Maintaining this goodwill is critical to us.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Centre is an incorporated Trust. It is a Registered Charity (number 1122577) and a Company limited by Guarantee (number 6376240). The number of trustees must be at least three with no maximum. One third of the Trustees retire by rotation at the Annual General Meeting (AGM) but are free to be reappointed. New Trustees are appointed at the AGM but may also be appointed by the Trustees during the year. Trustees have a personal responsibility for specific areas where their knowledge and experience are beneficial and there is an ongoing review of the skills and competencies of trustees to meet the needs of the Centre and its clients. The trustees meet about nine times a year to discuss activities, the upkeep of the premises and vehicles and to review the Centre's financial situation.

The Trustees are mindful at our meetings of potential risks and make the best arrangements to minimise or remove such risks. The trustees have developed a wide range of policies and risk assessments which are periodically reviewed. The trustees have considered and have applied the principles found in the document produced by the Charity Commission - Charities and Risk. They have produced a comprehensive risk matrix which reviews the risks to the charity in all respects - considering risks in the areas of governance and management, finance and contracts, operational activity, external factors and reputation. Like the other policies and risk assessments, this is reviewed regularly as the trustees seek to maintain and develop a thoroughly professional approach to the provision of our caring services. The regulator's guidance in making decisions dealing with conflicts of interest have been followed and adequate records have been kept with regards to decision making.

FINANCIAL REVIEW

Operational income rose by 1% from £77,108 in 2023/24 to £78,193 this year. Our investment income remains around £16,000 and general donations fell substantially from £10,424 to £3,298. We remain grateful for the generous support we receive from the local community.

Total expenditure was up 5% at £128,423 (2024: £122,715). The trustees have approved a range of expenditures on the building to maintain a high standard and keep operational

costs down.

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THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED

31 MARCH 2025

The shortfall of income over expenditure for the year was higher at £29,990 (2024: deficit £18,705). During the year the value of investments fell 5% by £27,959 (2024: rise of £50,482), giving an overall deficit of £38,756 (2024: surplus of £50,967).

The financial outturn for 2024/25 is disappointing and needs to be significantly improved in future. With unrestricted funds at £754,871 it may appear that there is no cause for concern, but the commentary under "Reserves Policy" below indicates that the Centre needs to maintain its level of investments (for revenue purposes) whilst at the same time providing funds for future significant expenditures on vehicle replacement and major building refurbishment. As the investments are used for providing revenue income, the variation in their value is of no great concern in the short term.

PLANS FOR FUTURE PERIODS

The main objective of the trustees is to secure the continued provision of the services we provide to the elderly of the town. The trustees are aware that to do this we will rely heavily on the continuation of the level of voluntary support we receive. This is our key asset, and we value it highly. Our attention is currently focussed on ensuring the sustainability of the quality and commitment of our trustees. We do from time to time consider opportunities for providing new services and would like to provide more for the older menfolk of the town.

RESERVES POLICY

The trustees have approved a reserves policy which has four elements (figures for March 2025):

- Investments supplying essential revenue, similar to an endowment fund (£572k)
- A refurbishment/replacement fund for future major capital expenditure on buildings and vehicles. Current replacement costs are broadly £2.5m and £70k respectively (£150k)
- A cashflow reserve equivalent to three months income (£25k)
- A remaining balance (£8k)

The overall level of unrestricted reserves moved from £793k in 2024 to £755k in 2025. More importantly, the "remaining balance" fell from £27,539 to £8,136. Whilst the reserves policy is prudent it will be important to ensure the remaining balance does not continue to reduce significantly in the coming years.

SMALL COMPANY PROVISIONS

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

Signed on behalf of the trustees **S Payne** Mrs S Payne,
Chair

Date10 October 2025

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE
BROOKLANDS CENTRE
YEAR ENDED
31 MARCH 2025**

I report to the Trustees on my examination of the financial statements of The Brooklands Centre (the charity) for the year ended 31 March 2025.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

C Tolley-Fletcher

Coral Tolley-Fletcher, Association of Chartered Certified Accountants
Independent Examiner

114 High Street

Cranfield
Bedfordshire
MK43 0DG

Dated.....10th October 2025

**THE BROOKLANDS
CENTRE
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME					
Donations and grants	2	3,657	-	3	10,757
Other trading activities	3	78,193	-	78	77,108
Income from investments	4	16,583	-	16	16,145
TOTAL INCOME		<u>98,433</u>	<u>-</u>	<u>98</u>	<u>104,010</u>
EXPENDITURE					
Expenditure on providing services	5	(108,360)	(19,193)	(127)	(122,038)
Other expenditure	6	(870)	-	(870)	(677)
TOTAL EXPENDITURE		<u>(109,230)</u>	<u>(19,193)</u>	<u>(128)</u>	<u>(122,715)</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE GAINS					
		(10,797)	(19,193)	(29)	(18,705)
Net gains/losses on investments		(27,959)	-	(27)	50,482
NET MOVEMENT IN FUNDS		<u>(38,756)</u>	<u>(19,193)</u>	<u>(57)</u>	<u>31,777</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		793,627	543,892	1	1,305,742
TOTAL FUNDS CARRIED FORWARD		<u>754,871</u>	<u>524,699</u>	<u>1</u>	<u>1,337,519</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Company Registration Number: 6376240
The notes on pages 8 to 13 form part of these financial statements.

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The notes on pages 9 to 14 form part of these financial statements.

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**THE BROOKLANDS
CENTRE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL
STATEMENTS**

**YEAR ENDED
31 MARCH 2025**

1. ACCOUNTING POLICIES

1 General information and statement of compliance

The charity is 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 Ousebank Street, Newport Pagnell, Bucks, MK16 8AN.

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 Charities Act 2011.

2 Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value.

The financial statements are prepared in sterling, the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

3 Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, it has taken advantage of the following disclosure exemptions available under paragraph 1.12 of FRS 102 on the grounds that it is small:

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

4 Tangible fixed assets and depreciation

All fixed assets are stated at cost less accumulated depreciation. Minor additions are not capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their ^{expected} useful economic lives as follows:

Buildings	over 50 years
Building refurbishment	over 15 years
Vehicles	over 7 years
Equipment costing more than £5,000	over 5 years

5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

6 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

6 Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

7 Expenditure

All expenditure is accounted for on an accrual basis.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL
STATEMENTS**

**YEAR ENDED
31 MARCH 2025**

1. ACCOUNTING POLICIES (continued)

8 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

2. DONATIONS AND GRANTS

	Unrestrict ed Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations				
General donations	3,298	-	3,298	10
Vehicle donations	209	-	209	333
Grants receivable				
Local Government	150	-	150	
	<u>3,657</u>	<u>-</u>	<u>3,657</u>	<u>10,757</u>

3. OTHER TRADING ACTIVITIES

	Unrestrict ed Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Services provided	72,409	-	72,409	71,720
Fundraising events	5,784	-	5,784	5,037
	<u>78,193</u>	<u>-</u>	<u>78,193</u>	<u>77,108</u>

4. INCOME FROM INVESTMENTS

	Unrestrict ed Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Bank interest receivable	263	263	145
Coif dividend income	16,320	16,320	16,000
	<u>16,583</u>	<u>16,583</u>	<u>16,145</u>

5. EXPENDITURE ON PROVIDING SERVICES

	Unrestrict ed Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Wages and salaries	25,055	-	25,055	23,170
Employer's National Insurance	-	-	-	-
Other support costs	83,305	19,193	102,49	98,868

	108,36		8
	0	19,193	127,55
	0	19,193	3
- 9 -			122,038

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

6. OTHER EXPENDITURE

	Unrestrict ed Funds	Total Funds	Total Funds
	2025	2025	2024
	£	£	£
Independent Examiner's Fee	870	870	677
	870	870	677

7. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	25,055	23,170
Social security costs	-	-
	25,055	23,170

Particulars of employees:

The Centre employs four part-time staff. The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2025	2024
	No	No
Number staff	1	1
	1	1

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

No trustee was remunerated for their role as a trustee, or received expenses incurred on behalf of the charity in the year (2024 - £Nil). The charity has purchased trustee indemnity insurance for its trustees.

Pension costs:

All employees are eligible for (and have elected not to join) a pension scheme.

8. TANGIBLE FIXED ASSETS

	Equipment	Vehicles	Freehold Property	Total
	£	£	£	£
COST				
At 1 April 2024	23,750	64,557	963,811	1,052,118
Additions during year	-	-	-	-
	23,750	64,557	963,811	1,052,118
At 31 March 2025	23,750	64,557	963,811	1,052,118

DEPRECIATION

At 1 April 2024	14,698	60,119	263,732	338,549
Charge for the year	4,750	4,438	20,617	29,805
At 31 March 2025	19,448	64,557	284,349	368,354

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THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

**YEAR ENDED
31 MARCH 2025**

	Equipment £	Vehicles £	Freehold Property £	Total £
NET BOOK VALUE				
At 31 March 2025	4,032	-	679,462	683,764
At 31 March 2024	9,052	4,439	700,079	713,569

9. INVESTMENTS

Movement in market value

	2025 £	2024 £
Market value at 1 April 2024	600,086	549,604
Acquisitions at cost	-	-
Disposals at opening book value	-	-
Net gains (losses) on revaluations in the year ended 31 March 2025	(27,959)	50,482
Market value at 31 March 2025	572,127	600,086
Historical cost at 31 March 2025	390,059	390,059

Analysis of investments at 31 March 2025 between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Other investments				
Other Investments	572,127	-	572,127	600,086

10. DEBTORS

	2025 £	2024 £
Payments in advance	-	-
Other debtors	455	304
	455	304

11. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Other creditors	2,008	1,564

**THE BROOKLANDS
CENTRE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL
STATEMENTS**

**YEAR ENDED
31 MARCH 2025**

12. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2024	Income	Expenditure	Balance at 31 Mar 2025
	£	£	£	£
New Building	539,690	-	(14,991)	524,699
New Vehicles	3,215	-	(3,215)	-
Solar Panels	987	-	(987)	-
	<u>543,892</u>	<u>-</u>	<u>(19,193)</u>	<u>524,699</u>

New Building - This fund relates to grants received from a wide variety of grant-making bodies for the development of the new building which was opened in 2010.

New Vehicles - grants and donations were received specifically to meet the cost of two new accessible vehicles which were acquired in December 2014 and October 2018.

Solar Panels relates to a grant by the EU Low Carbon Workspace programme in 2020,

The balances on these funds are reduced in proportion to depreciation on the asset.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2024	Income	Expenditure	Balance at 31 Mar 2025
	£	£	£	£
General Funds	793,627	98,433	(137,189)	754,871
	<u>793,627</u>	<u>98,433</u>	<u>(137,189)</u>	<u>754,871</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Investmen ts £	Net current assets £	Total £
Restricted Income Funds:				
New Vehicle	-	-	-	-
New Building	524,699	-	-	524,699
Solar Panels	-	-	-	-
	<u>524,699</u>	<u>-</u>	<u>-</u>	<u>524,699</u>
Unrestricted Income Funds	<u>159,065</u>	<u>572,127</u>	<u>23,679</u>	<u>754,871</u>
Total Funds	<u>683,764</u>	<u>572,127</u>	<u>23,679</u>	<u>1,279,570</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL
STATEMENTS**

YEAR ENDED 31 MARCH 2025

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

16. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited.

Every member promises, if the Charity is dissolved while he or she is a member, or within twelve months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded by him or her towards the payment of the debts and liabilities of the Charity incurred before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributories among themselves.

As at 31st March 2025 the number of member trustees was 8 (2024 - 11).

THE BROOKLANDS CENTRE

England & Wales - Charity number 1122577

Accounts



**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
(including Director's Report)
FOR YEAR ENDING 31 MARCH 2024**

Charity Number 1122577

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Brooklands Centre
Charity registration number	1122577
Company registration number	6376240
Registered office	Ousebank Street Newport Pagnell Buckinghamshire MK16 8AN

The Trustees

The trustees who served the charity during the period were as follows:

Mrs S Payne (Chair)
Mrs I Henderson (Vice-Chair)
R Hall Esq (Treasurer)
Mrs C Hall
J Gordon Esq
B Sidebottom Esq
D Dean Esq
Mrs H Taylor
D Hulance Esq
Mrs P Hurst (appointed 18 January 2024)
L Freeman Esq (appointed 18 January 2024)

Bankers Barclays Bank Plc
Milton Keynes

Independent Examiner Coral Tolley-Fletcher
114 High Street
Cranfield
Bedfordshire
MK43 0DG

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 MARCH 2024

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024.

OBJECTIVES AND ACTIVITIES

The charity was first registered in 1965 to promote and assist the general good of all older citizens in Newport Pagnell. The charity's home is a spacious and attractive building constructed in 2010 and the trustees continue to develop the opportunities this gives to provide a range of services highly valued by many older residents in the town.

PUBLIC BENEFIT POLICY

In planning our activities for the year, the trustees pay due notice to the Charity Commission's guidance on public benefit. The charity offers services to those in need of assistance irrespective of ethnicity, gender, sexual orientation or religious belief. Due to the nature of our clientele the trustees attempt to make our building, transport and activities as accessible as possible. For practical reasons we do restrict the provision of transport primarily to those resident in the town of Newport Pagnell. We are also aware of the need to ensure our services are offered at a price which is affordable to those of limited financial resources. This is especially true in the case of our Day Centre where the eldest of our clientele experience some of the lowest charges in the area for this type of service. The trustees are mindful of the significant grants received when providing the new building and in assisting with the purchase of two minibuses, alongside the generous ongoing donations from groups and individuals within the town. As well as providing funding these also act as an encouragement to the trustees and volunteers and remind us of the obligation we have to ensure we provide high quality services for the benefit of the elderly of the town. When space allows, we also make rooms available for use by community groups and compatible services in the town.

ACHIEVEMENTS AND PERFORMANCE

As our main activity the Day Centre meets three days a week and provides a meal and a warm and welcoming atmosphere for clients, most of whom are in their 80's and 90's: most live alone. The average age of our day centre members is now considerably higher than it was a decade ago with three celebrating their 100th birthday in 2024. Our Day Centre manager and her extensive team of volunteers do an excellent job in providing reassurance and friendship. We regularly receive feedback from members and their families regarding the real importance Brooklands plays in the lives of many of our members.

Our two exercise classes remain very popular and have waiting lists. The Tai-Chi classes operate with stable numbers. Our Tuesday Pop-In refreshment continues and the Bingo and Social Group has maintained the higher numbers seen during the previous year.. The Art Group meets twice a week and remains very successful. Our fortnightly Carers' Group remains strong, providing real encouragement to those who have caring responsibilities at home. The town's Community Matron has been running this group for many years, but retired in 2022; however, we successfully transitioned to using other professional staff to support this very important activity. The walking group continue with great enthusiasm and include some short minibus trips to explore new areas. The book club, gardening group and singing group also continue their activities. The Saturday Lunch Club restarted in early 2023 and numbers have grown to a level higher than pre-Covid.

When spare space is available the Centre is used by a number of community-based groups which are compatible with our objectives. These groups include Brownies, National Childbirth Classes, a dementia group, church groups, the town council etc. Our rooms are also used by a number of people who provide services to our own members and the community at large – a physiotherapist, an osteopath and a beautician.

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

We have four paid staff (all part-time). Our Day Centre manager (and her Assistant for cover), our valued caretaker and an administrator, all of whom serve the Centre extremely well. We must pay tribute to our Day Centre manager who not only goes well beyond the limits of her contract in her commitment to the centre and its members, but also brings a wide range of skills and abilities in an understated way, but which have a massive impact on the success of the Centre.

The main asset of the Centre is the group of seventy volunteers who give so tirelessly and cheerfully to create the right atmosphere for our members. These generous people act as cooks, carers, drivers and escorts and are the lifeblood of the Centre. We have a small but steady turnover of volunteers but are generally able to attract new people to join the "Brooklands Family". This is partly attributable to our website and social media presence which in recent years has made Brooklands more widely known within the town.

It is difficult to measure our achievements from year to year. It should not be underestimated that we are able to continue to provide an extensive range of services and groups for the elderly in the town at very reasonable prices. To have waiting lists for some groups is evidence of the level of demand and satisfaction with our provision. Our greatest achievement is to provide purpose and enjoyment to a considerable number of people in their 80's and 90's who would otherwise have a poorer quality of life and become more dependent on state services. All this is achieved without any financial support from the public sector. We do gratefully acknowledge the support and encouragement we receive from townspeople via donations and support to our fundraising activities. Maintaining this goodwill is critical to us.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Centre is an incorporated Trust. It is a Registered Charity (number 1122577) and a Company limited by Guarantee (number 6376240). The number of trustees must be at least three with no maximum. One third of the Trustees retire by rotation at the Annual General Meeting (AGM) but are free to be reappointed. New Trustees are appointed at the AGM but may also be appointed by the Trustees during the year. Trustees have a personal responsibility for specific areas where their knowledge and experience are beneficial and there is an ongoing review of the skills and competencies of trustees to meet the needs of the Centre and its clients. The trustees meet about nine times a year to discuss activities, the upkeep of the premises and vehicles and to review the Centre's financial situation.

The Trustees are mindful at our meetings of potential risks and make the best arrangements to minimise or remove such risks. The trustees have developed a wide range of policies and risk assessments which are periodically reviewed. The trustees have considered and have applied the principles found in the document produced by the Charity Commission – Charities and Risk. They have produced a comprehensive risk matrix which reviews the risks to the charity in all respects - considering risks in the areas of governance and management, finance and contracts, operational activity, external factors and reputation. Like the other policies and risk assessments, this is reviewed regularly as the trustees seek to maintain and develop a thoroughly professional approach to the provision of our caring services. The regulators guidance in making decisions dealing with conflicts of interest have been followed and adequate records have been kept with regards to decision making.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (continued)
YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Operational income rose by 18% from £65,436 in 2022/23 to £77,108 this year. Our investment income remains around £16,000 and general donations rose from £8,767 to £10,424. We remain extremely grateful for the generous support we receive from a wide variety of people across the local community.

Total expenditure was up 8% at £122,715 (2023: £114,013). The trustees have approved a range of expenditures on the building to maintain a high standard and keep operational costs down.

The shortfall of income over expenditure for the year was lower at £18,705 (2023: deficit £22,808). During the year the value of investments rose by £50,482 (2023: fall of £22,045), giving an overall surplus of £31,777 (2023: deficit of £44,853).

The Centre receives no recurrent local authority revenue support. The Centre continues to operate viably and maintains a healthy financial position with a strong balance sheet - a significant achievement when similar groups elsewhere have struggled to continue. Unrestricted reserves at 31 March 2024 were £793,627 (2023: £742,660). These reserves give valuable investment income as well as providing a buffer in adverse times and funding for future replacement of fixed assets. Current realisable assets amount to more than £623,000.

PLANS FOR FUTURE PERIODS

The main objective of the trustees is to secure the continued provision of the services we provide to the elderly of the town. The trustees are aware that to do this we will rely heavily on the continuation of the level of voluntary support we receive. This is our main asset and we do not take it for granted. Our attention is currently focussed on ensuring the sustainability of the quality and commitment of our trustees. The current average age of our trustees is 73. We do from time to time consider opportunities for providing new services and would like to provide more for the older menfolk of the town.

RESERVES POLICY

The trustees have agreed a reserves policy for cash flow reasons such that the Centre holds a minimum level of unrestricted reserves equivalent to 25% of unrestricted income (currently £26,002). There are considerable restricted reserves representing remaining commitments regarding grant funding of assets (primarily building and vehicles). The level of unrestricted reserves is £793k. The trustees are aware that any reduction in unrestricted reserves would mean a reduced level of investments, having an adverse effect on the revenue position. A decision on the appropriate level of unrestricted reserves has to be taken in light of the annual revenue position at the time. The trustees feel that they are currently in an appropriate balance.

SMALL COMPANY PROVISIONS

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



Signed on behalf of the trusteesMrs S Payne, Chair

Date3rd October 2024

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE BROOKLANDS CENTRE
YEAR ENDED 31 MARCH 2024**

I report to the Trustees on my examination of the financial statements of The Brooklands Centre (the charity) for the year ended 31 March 2024.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Coral Tolley-Fletcher, Association of Chartered Certified Accountants
Independent Examiner

114 High Street
Cranfield
Bedfordshire
MK43 0DG



Dated.....3rd October 2024

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME					
Donations and grants	2	10,757	-	10,757	9,017
Other trading activities	3	77,108	-	77,108	65,436
Income from investments	4	16,145	-	16,145	16,752
TOTAL INCOME		<u>104,010</u>	<u>-</u>	<u>104,010</u>	<u>91,205</u>
EXPENDITURE					
Expenditure on providing services	5	(102,848)	(19,190)	(122,038)	(113,483)
Other expenditure	6	(677)	-	(677)	(530)
TOTAL EXPENDITURE		<u>(103,525)</u>	<u>(19,190)</u>	<u>(122,715)</u>	<u>(114,013)</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE GAINS					
		485	(19,190)	(18,705)	(22,808)
Net gains/losses on investments		50,482	-	50,482	(22,045)
NET MOVEMENT IN FUNDS		<u>50,967</u>	<u>(19,190)</u>	<u>31,777</u>	<u>(44,853)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		742,660	563,082	1,305,742	1,350,595
TOTAL FUNDS CARRIED FORWARD		<u>793,627</u>	<u>543,892</u>	<u>1,337,519</u>	<u>1,305,742</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2024

	Note	2024 £	£	2023 £
FIXED ASSETS				
Tangible assets	8		713,569	721,826
Investments	9		600,086	549,604
			<u>1,313,655</u>	<u>1,271,430</u>
CURRENT ASSETS				
Debtors and prepayments	10	304		1,190
Cash at bank and in hand		<u>25,124</u>		<u>34,286</u>
		<u>25,428</u>		35,476
CREDITORS: Amounts falling due within one year	11	<u>(1,564)</u>		<u>(1,164)</u>
NET CURRENT ASSETS			<u>23,864</u>	34,312
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,337,519</u>	<u>1,305,742</u>
NET ASSETS			<u>1,337,519</u>	<u>1,305,742</u>
FUNDS				
Restricted income funds	12		543,892	563,082
Unrestricted income funds	13		<u>793,627</u>	<u>742,660</u>
TOTAL FUNDS			<u>1,337,519</u>	<u>1,305,742</u>

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the members of the committee on the 3rd October 2024 and are signed on their behalf by:


.....
MRS. S PAYNE (CHAIR)


.....
MR R J HALL (TREASURER)

Company Registration Number: 6376240
The notes on pages 8 to 13 form part of these financial statements.

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

1 General information and statement of compliance

The charity is 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 Ousebank Street, Newport Pagnell, Bucks, MK16 8AN.

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 Charities Act 2011.

2 Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value.

The financial statements are prepared in sterling, the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

3 Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, it has taken advantage of the following disclosure exemptions available under paragraph 1.12 of FRS 102 on the grounds that it is small:

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

4 Tangible fixed assets and depreciation

All fixed assets are stated at cost less accumulated depreciation. Minor additions are not capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their ^{expected} useful economic lives as follows:

Buildings	over 50 years
Building refurbishment	over 15 years
Vehicles	over 7 years
Equipment costing more than £5,000	over 5 years

5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

6 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

6 Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

7 Expenditure

All expenditure is accounted for on an accrual basis.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES (continued)

8 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

2. DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations				
General donations	10,424	-	10,424	8,767
Vehicle donations	333	-	333	-
Grants receivable				
HMRC Job Retention	-	-	-	-
Local Government	-	-	-	250
	<u>10,757</u>	<u>-</u>	<u>10,757</u>	<u>9,017</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Services provided	72,071	-	72,071	59,915
Fundraising events	5,037	-	5,037	5,521
	<u>77,108</u>	<u>-</u>	<u>77,108</u>	<u>65,436</u>

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	145	145	34
Coif dividend income	16,000	16,000	16,718
	<u>16,145</u>	<u>16,145</u>	<u>16,752</u>

5. EXPENDITURE ON PROVIDING SERVICES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	23,170	-	23,170	21,491
Employer's National Insurance	-	-	-	-
Other support costs	79,678	19,190	98,868	91,992
	<u>102,848</u>	<u>19,190</u>	<u>122,038</u>	<u>113,483</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

6. OTHER EXPENDITURE

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent Examiner's Fee	677	677	530
Solicitors' fees	-	-	-
	<u>677</u>	<u>677</u>	<u>530</u>

7. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2024 £	2023 £
Wages and salaries	23,170	21,491
Social security costs	-	-
	<u>23,170</u>	<u>21,491</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2024 No	2023 No
Number staff	1	1

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

No trustee was remunerated for their role as a trustee, or received expenses incurred on behalf of the charity in the year (2023 - £Nil). The charity has purchased trustee indemnity insurance for its trustees.

Pension costs:

All employees are eligible for (and have elected not to join) a pension scheme.

8. TANGIBLE FIXED ASSETS

	Equipment £	Vehicles £	Freehold Property £	Total £
COST				
At 1 April 2023	23,750	64,557	942,263	1,030,570
Additions during year	-	-	21,548	21,548
	<u>23,750</u>	<u>64,557</u>	<u>963,811</u>	<u>1,052,118</u>
At 31 March 2024	<u>23,750</u>	<u>64,557</u>	<u>963,811</u>	<u>1,052,118</u>
DEPRECIATION				
At 1 April 2023	9,948	55,680	243,115	308,744
Charge for the year	4,750	4,438	20,617	29,805
	<u>14,698</u>	<u>60,118</u>	<u>263,732</u>	<u>338,549</u>
At 31 March 2024	<u>14,698</u>	<u>60,118</u>	<u>263,732</u>	<u>338,549</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

	Equipment £	Vehicles £	Freehold Property £	Total £
NET BOOK VALUE				
At 31 March 2024	<u>9,052</u>	<u>4,439</u>	<u>700,079</u>	<u>713,569</u>
At 31 March 2023	<u>13,802</u>	<u>8,877</u>	<u>699,148</u>	<u>721,826</u>

9. INVESTMENTS

Movement in market value

	2024 £	2023 £
Market value at 1 April 2023	549,604	596,649
Acquisitions at cost	-	-
Disposals at opening book value	-	(25,000)
Net gains (losses) on revaluations in the year ended 31 March 2024	50,482	(22,045)
Market value at 31 March 2024	<u>600,086</u>	<u>549,604</u>
Historical cost at 31 March 2024	<u>390,059</u>	<u>390,059</u>

Analysis of investments at 31 March 2024 between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Other investments				
Other Investments	<u>600,086</u>	<u>-</u>	<u>600,086</u>	<u>549,604</u>

10. DEBTORS

	2024 £	2023 £
Payments in advance	-	32
Other debtors	<u>304</u>	<u>1,158</u>
	<u>304</u>	<u>1,190</u>

11. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Other creditors	<u>1,564</u>	<u>1,164</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

12. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2023 £	Income £	Expenditure £	Balance at 31 Mar 2024 £
New Building	554,681	-	(14,991)	539,690
New Vehicles	6,429	-	(3,214)	3,215
Solar Panels	1,972	-	(985)	987
	<u>563,082</u>	<u>-</u>	<u>(19,190)</u>	<u>543,892</u>

New Building - This fund relates to grants received from a wide variety of grant-making bodies for the development of the new building which was opened in 2010.

New Vehicles – grants and donations were received specifically to meet the cost of two new accessible vehicles which were acquired in December 2014 and October 2018.

Solar Panels relates to a grant by the EU Low Carbon Workspace programme in 2020,

The balances on these funds are reduced in proportion to depreciation on the asset.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2023 £	Income £	Expenditure £	Balance at 31 Mar 2024 £
General Funds	742,660	154,492	(103,525)	793,627

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Investments £	Net current assets £	Total £
Restricted Income Funds:				
New Vehicle	3,215	-	-	3,215
New Building	539,690	-	-	539,690
Solar Panels	987	-	-	987
	<u>543,892</u>	<u>-</u>	<u>-</u>	<u>543,892</u>
Unrestricted Income Funds	<u>169,677</u>	<u>600,086</u>	<u>23,864</u>	<u>793,627</u>
Total Funds	<u>713,569</u>	<u>600,086</u>	<u>23,864</u>	<u>1,337,519</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

16. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited.

Every member promises, if the Charity is dissolved while he or she is a member, or within twelve months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded by him or her towards the payment of the debts and liabilities of the Charity incurred before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributories among themselves.

As at 31st March 2024 the number of member trustees was 11 (2023 – 9).

THE BROOKLANDS CENTRE

England & Wales - Charity number 1122577

Accounts



**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
31 MARCH 2023**

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Brooklands Centre
Charity registration number	1122577
Company registration number	6376240
Registered office	Ousebank Street Newport Pagnell Buckinghamshire MK16 8AN

The Trustees

The trustees who served the charity during the period were as follows:

Mrs C Hall (Chair to 16 March 2023)
Mrs S Payne (Chair from 16 March 2023)
Mrs I Henderson (Vice-Chair)
R Hall Esq (Treasurer)
J Gordon Esq
B Sidebottom Esq
D Dean Esq
Mrs H Taylor
D Hulance Esq

Bankers Barclays Bank Plc
Milton Keynes

Independent Examiner Coral Tolley-Fletcher
114 High Street
Cranfield
Bedfordshire
MK43 0DG

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 MARCH 2023

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2023.

OBJECTIVES AND ACTIVITIES

The charity was first registered in 1965 to promote and assist the general good of all older citizens in Newport Pagnell. The charity's home is a spacious and attractive building constructed in 2010 and the trustees continue to develop the opportunities this gives to provide a range of services highly valued by many older residents in the town.

PUBLIC BENEFIT POLICY

In planning our activities for the year, the trustees pay due notice to the Charity Commission's guidance on public benefit. The charity offers services to those in need of assistance irrespective of ethnicity, gender, sexual orientation or religious belief. Due to the nature of our clientele the trustees attempt to make our building, transport and activities as accessible as possible. For practical reasons we do restrict the provision of transport primarily to those resident in the town of Newport Pagnell. We are also aware of the need to ensure our services are offered at a price which is affordable to those of limited financial resources. This is especially true in the case of our Day Centre where the eldest of our clientele experience some of the lowest charges in the area for this type of service. The trustees are mindful of the significant grants received when providing the new building and in assisting with the purchase of two minibuses, alongside the generous ongoing donations from groups and individuals within the town. As well as providing funding these also act as an encouragement to the trustees and volunteers and remind us of the obligation we have to ensure we provide high quality services for the benefit of the elderly of the town. When space allows, we also make rooms available for use by community groups and compatible services in the town.

ACHIEVEMENTS AND PERFORMANCE

By the start of this financial year the impact of Covid was beginning to fade and normality was returning. However, it had heightened the awareness of such matters in the minds of our staff and volunteers to ensure we continue to provide a safe and healthy environment for our vulnerable clientele. Our overall numbers had returned to pre-Covid levels in most areas, although the Friends of Brooklands group no longer operates. We still have waiting lists in some areas – primarily the exercise groups.

As our main activity the Day Centre meets three days a week and provides a warm and welcoming atmosphere for clients, most of whom are in their 80's and 90's: most live alone. Our Day Centre manager and her extensive team of volunteers do an excellent job in providing reassurance and a more normal environment again to our current and new members. We regularly receive feedback from members and their families regarding the real importance Brooklands plays in the lives of many of our members.

Our two exercise classes remain very popular and have waiting lists. The Tai-Chi classes operate with stable numbers. Our Tuesday Pop-In refreshment facility still operates, but with historically lower numbers now. The Bingo and Social Group has maintained the higher numbers seen at the end of the previous year.. The Art Group meets twice a week and remains very successful. Our fortnightly Carers' Group remains strong, providing real encouragement to those who have caring responsibilities at home. The town's Community Matron has been running this group for many years, but retired in 2022; however, we now have arrangements for other professional staff to support this very important activity. The walking group continue with great enthusiasm and now include some short minibus trips to explore new areas. The book club, gardening group and singing group have also recommenced their activities. The Saturday Lunch Club restarted in early 2023 with higher numbers than pre-Covid.

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

When spare space is available the Centre is used by a number of community-based groups which are compatible with our objectives. These groups include Brownies, National Childbirth Classes, a dementia group, church groups, the town council etc. Our rooms are also used by a number of people who provide services to our own members and the community at large – a physiotherapist, an osteopath and a beautician.

We have four paid staff (all part-time). Our Day Centre manager (and her Assistant for cover), our valued caretaker and an administrator, all of whom serve the Centre extremely well. We must pay tribute to our Day Centre manager who not only goes well beyond the limits of her contract in her commitment to the centre and its members, but also brings a wide range of skills and abilities in an understated way, but which have a massive impact on the success of the Centre.

The main asset of the Centre is the group of seventy volunteers who give so tirelessly and cheerfully to create the right atmosphere for our members. These generous people act as cooks, carers, drivers and escorts and are the lifeblood of the Centre. We have a small but steady turnover of volunteers but find little difficulty in attracting new people to join the "Brooklands Family". This is partly attributable to our website and social media presence which in recent years has made Brooklands more widely known within the town.

It is difficult to measure our achievements from year to year. It should not be underestimated that we are able to continue to provide an extensive range of services and groups for the elderly in the town at very reasonable prices. To have waiting lists for some groups is evidence of the level of demand and satisfaction with our provision. Our greatest achievement is to provide purpose and enjoyment to a considerable number of people in their 80's and 90's who would otherwise have a poorer quality of life and become more dependent on state services. All this is achieved without any financial support from the public sector. We do gratefully acknowledge the support and encouragement we receive from townspeople via donations and support to our fundraising activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Centre is an incorporated Trust. It is a Registered Charity (number 1122577) and a Company limited by Guarantee (number 6376240). The number of trustees must be at least three with no maximum. One third of the Trustees retire by rotation at the Annual General Meeting (AGM) but are free to be reappointed. New Trustees are appointed at the AGM but may also be appointed by the Trustees during the year. Trustees have a personal responsibility for specific areas where their knowledge and experience are beneficial and there is an ongoing review of the skills and competencies of trustees to meet the needs of the Centre and its clients. The trustees meet about nine times a year to discuss activities, the upkeep of the premises and vehicles and to review the Centre's financial situation.

The Trustees are mindful at our meetings of potential risks and make the best arrangements to minimise or remove such risks. The trustees have developed a wide range of policies and risk assessments which are periodically reviewed. The trustees have considered and have applied the principles found in the document produced by the Charity Commission – Charities and Risk. They have produced a comprehensive risk matrix which reviews the risks to the charity in all respects - considering risks in the areas of governance and management, finance and contracts, operational activity, external factors and reputation. Like the other policies and risk assessments, this is reviewed regularly as the trustees who seek to maintain and develop a thoroughly professional approach to the provision of our caring services.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (continued)
YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Financial data has returned to more normal pre-Covid levels and we are grateful for having considerable reserves which helped us through the previous two years.

Operational income rose from £37,204 in 2021/22 to £65,436 this year. Our investment income rose slightly £16,390 to £16,719 and general donations rose from £7,607 to £8,767. We remain extremely grateful for the generous support we receive from a wide variety of people across the local community.

Total expenditure was up 28% at £114,013 (2022: £89,264). The trustees have approved a range of expenditures on the building to maintain a high standard and keep operational costs down. These include a full repaint of the exterior and the installation of a solar panel battery.

The shortfall of income over expenditure for the year amounted to £22,808 (2022: deficit £24,882). During the year the value of investments fell by £22,045 (2022: rise of £47,597), giving an overall deficit of £44,853 (2022: surplus of £22,715).

The Centre receives no recurrent local authority revenue support. The Centre continues to operate viably and maintains a healthy financial position with a strong balance sheet - a significant achievement when similar groups elsewhere have struggled to continue. Unrestricted reserves at 31 March 2023 were £742,660 (2022: £768,323). These reserves give valuable investment income as well as providing a buffer in adverse times and funding for future replacement of fixed assets.

PLANS FOR FUTURE PERIODS

The main objective of the trustees is to secure the continued provision of the services we provide to the elderly of the town. The trustees are aware that to do this we will rely heavily on the continuation of the level of voluntary support we receive. This is our main asset and we do not take it for granted. We do from time to time consider opportunities for providing new services and would like to provide more for the older menfolk of the town.

RESERVES POLICY

The trustees have agreed a reserves policy such that the Centre holds a minimum level of unrestricted reserves equivalent to three months of unrestricted income.

SMALL COMPANY PROVISIONS

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

Signed on behalf of the trusteesMrs S Payne, Chair

Date21 September 2023.....

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE BROOKLANDS CENTRE YEAR ENDED 31 MARCH 2023

I report to the Trustees on my examination of the financial statements of The Brooklands Centre (the charity) for the year ended 31 March 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Coral Tolley-Fletcher FCCA
Independent Examiner

114 High Street
Cranfield
Bedfordshire
MK43 0DG

Dated.....15 December 2023

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME					
Donations and grants	2	9,017	–	9,017	10,787
Other trading activities	3	65,436	–	65,436	37,204
Income from investments	4	16,752	–	16,752	16,391
TOTAL INCOME		<u>91,205</u>	<u>–</u>	<u>91,205</u>	<u>64,382</u>
EXPENDITURE					
Expenditure on providing services	5	(94,293)	(19,190)	(113,483)	(88,144)
Other expenditure	6	(530)	–	(530)	(1,120)
TOTAL EXPENDITURE		<u>(94,823)</u>	<u>(19,190)</u>	<u>(114,013)</u>	<u>(89,264)</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE GAINS					
		(3,618)	(19,190)	(22,808)	(24,882)
Net losses on investments		(22,045)	–	(22,045)	47,597
NET MOVEMENT IN FUNDS		<u>(25,663)</u>	<u>(19,190)</u>	<u>(44,853)</u>	<u>22,715</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		768,323	582,272	1,350,595	1,327,879
TOTAL FUNDS CARRIED FORWARD		<u>742,660</u>	<u>563,082</u>	<u>1,305,742</u>	<u>1,350,595</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2023

	Note	2023 £	£	2022 £
FIXED ASSETS				
Tangible assets	8		721,826	733,922
Investments	9		549,604	596,649
			1,271,430	1,330,571
CURRENT ASSETS				
Debtors and prepayments	10	1,190		850
Cash at bank and in hand		34,286		24,089
		35,476		24,939
CREDITORS: Amounts falling due within one year	11	(1,164)		(4,915)
NET CURRENT ASSETS			34,312	20,024
TOTAL ASSETS LESS CURRENT LIABILITIES			1,305,742	1,350,595
NET ASSETS			1,305,742	1,350,595
FUNDS				
Restricted income funds	12		563,082	582,272
Unrestricted income funds	13		742,660	768,323
TOTAL FUNDS			1,305,742	1,350,595

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the members of the committee on the 21st September 2023 and are signed on their behalf by:

.....
MRS. S PAYNE (CHAIR)

.....
MR R J HALL (TREASURER)

Company Registration Number: 6376240
The notes on pages 8 to 13 form part of these financial statements.

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

1 General information and statement of compliance

The charity is 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 Ousebank Street, Newport Pagnell, Bucks, MK16 8AN.

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 Charities Act 2011.

2 Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value.

The financial statements are prepared in sterling, the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

3 Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, it has taken advantage of the following disclosure exemptions available under paragraph 1.12 of FRS 102 on the grounds that it is small:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

4 Tangible fixed assets and depreciation

All fixed assets are stated at cost less accumulated depreciation. Minor additions are not capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their ^{expected} useful economic lives as follows:

Buildings	over 50 years
Building refurbishment	over 15 years
Vehicles	over 7 years
Equipment costing more than £5,000	over 5 years

5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

6 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

6 Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

7 Expenditure

All expenditure is accounted for on an accrual basis.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES (continued)

8 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

2. DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations				
General donations	8,767	-	8,767	7,607
Vehicle donations	-	-	-	46
Grants receivable				
HMRC Job Retention	-	-	-	2,834
Local Government	250	-	250	300
	<u>9,017</u>	<u>-</u>	<u>9,017</u>	<u>10,787</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Services provided	59,915	-	59,915	35,586
Fundraising events	5,521	-	5,521	1,618
	<u>65,436</u>	<u>-</u>	<u>65,436</u>	<u>37,204</u>

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	34	34	1
Coif dividend income	16,718	16,718	16,390
	<u>16,752</u>	<u>16,752</u>	<u>16,391</u>

5. EXPENDITURE ON PROVIDING SERVICES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	21,491	-	21,491	19,891
Employer's National Insurance	-	-	-	-
Other support costs	72,802	19,190	91,992	68,253
	<u>94,293</u>	<u>19,190</u>	<u>113,483</u>	<u>88,144</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

6. OTHER EXPENDITURE

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Independent Examiner's Fee	530	530	1,120
Solicitors' fees	-	-	-
	530	530	1,120
	530	530	1,120

7. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	21,491	19,891
Social security costs	-	-
	21,491	19,891
	21,491	19,891

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
	No	No
Number staff	1	1
	1	1

No employee received remuneration of more than £60,000 during the year (2022 - £Nil).

No trustee was remunerated for their role as a trustee, or received expenses incurred on behalf of the charity in the year (2022 - £Nil).

Pension costs:

All employees are eligible for (and have elected not to join) a pension scheme.

8. TANGIBLE FIXED ASSETS

	Equipment	Vehicles	Freehold Property	Total
	£	£	£	£
COST				
At 1 April 2022	16,580	64,557	935,074	1,016,211
Additions during year	7,170	-	7,189	14,359
	23,750	64,557	942,263	1,030,570
At 31 March 2023	23,750	64,557	942,263	1,030,570
DEPRECIATION				
At 1 April 2022	6,632	51,242	224,414	282,288
Charge for the year	3,316	4,438	18,701	26,456
	9,948	55,680	243,115	308,744
At 31 March 2023	9,948	55,680	243,115	308,744

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

	Equipment £	Vehicles £	Freehold Property £	Total £
NET BOOK VALUE				
At 31 March 2023	13,802	8,877	699,148	721,826
At 31 March 2022	<u>9,948</u>	<u>13,315</u>	<u>710,660</u>	<u>733,922</u>

9. INVESTMENTS

Movement in market value	2023	2022
	£	£
Market value at 1 April 2022	596,649	549,052
Acquisitions at cost	-	-
Disposals at opening book value	(25,000)	-
Net gains (losses) on revaluations in the year ended 31 March 2023	(22,045)	47,597
Market value at 31 March 2023	549,604	<u>596,649</u>
Historical cost at 31 March 2023	390,059	<u>407,117</u>

Analysis of investments at 31 March 2023 between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Other investments				
Other Investments	<u>549,604</u>	<u>-</u>	<u>549,604</u>	<u>596,649</u>

10. DEBTORS

	2023	2022
	£	£
Payments in advance	32	-
Other debtors	1,158	850
	1,190	<u>850</u>

11. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,164	<u>4,915</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

12. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022	Income	Expenditure	Balance at 31 Mar 2023
	£	£	£	£
New Building	569,672	-	(14,991)	554,681
New Vehicles	9,643	-	(3,214)	6,429
Solar Panels	2,957	-	(985)	1,972
	<u>582,272</u>	<u>-</u>	<u>(19,190)</u>	<u>563,082</u>

New Building - This fund relates to grants received from a wide variety of grant-making bodies for the development of the new building which was opened in 2010.

New Vehicles – grants and donations were received specifically to meet the cost of two new accessible vehicles which were acquired in December 2014 and October 2018.

Solar Panels relates to a grant by the EU Low Carbon Workspace programme in 2020,

The balances on these funds are reduced in proportion to depreciation on the asset.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2022	Income	Expenditure	Balance at 31 Mar 2023
	£	£	£	£
General Funds	768,323	91,205	(116,868)	742,660
	<u>768,323</u>	<u>91,205</u>	<u>(116,868)</u>	<u>742,660</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted Income Funds:				
New Vehicle	6,429	-	-	6,429
New Building	554,681	-	-	554,681
Solar Panels	1,972	-	-	1,972
	<u>563,082</u>	<u>-</u>	<u>-</u>	<u>563,082</u>
Unrestricted Income Funds	158,744	549,604	34,312	742,660
Total Funds	<u>721,826</u>	<u>549,604</u>	<u>34,312</u>	<u>1,305,742</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

16. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited.

Every member promises, if the Charity is dissolved while he or she is a member, or within twelve months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded by him or her towards the payment of the debts and liabilities of the Charity incurred before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributories among themselves.

As at 31st March 2023 the number of member trustees was 9 (2022 – 9).

THE BROOKLANDS CENTRE

England & Wales - Charity number 1122577

Accounts



**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
31 MARCH 2022**

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Brooklands Centre
Charity registration number	1122577
Company registration number	6376240
Registered office	Ousebank Street Newport Pagnell Buckinghamshire MK16 8AN

The Trustees

The trustees who served the charity during the period were as follows:

Mrs C Hall (Chair)
Mrs I Henderson (Vice-Chair)
R Hall Esq (Treasurer)
Mrs S Payne
J Gordon Esq
B Sidebottom Esq
J Wiles Esq - resigned 16 September 2021
D Dean Esq
Mrs H Taylor – appointed 3 March 2022
D Hulance Esq – appointed 3 March 2022

Bankers	Barclays Bank Plc Milton Keynes
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Independent Examiner	Coral Tolley-Fletcher 114 High Street Cranfield Bedfordshire MK43 0DG
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THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 MARCH 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2022.

OBJECTIVES AND ACTIVITIES

The charity was first registered in 1965 to promote and assist the general good of all older citizens in Newport Pagnell. The charity's home is a spacious and attractive building constructed in 2010 and the trustees continue to develop the opportunities this gives to provide a range of services highly valued by many older residents in the town.

PUBLIC BENEFIT POLICY

In planning our activities for the year, the trustees pay due notice to the Charity Commission's guidance on public benefit. The charity offers services to those in need of assistance irrespective of ethnicity, gender, sexual orientation or religious belief. Due to the nature of our clientele the trustees attempt to make our building, transport and activities as accessible as possible. For practical reasons we do restrict the provision of transport primarily to those resident in the town of Newport Pagnell. We are also aware of the need to ensure our services are offered at a price which is affordable to those of limited financial resources. This is especially true in the case of our Day Centre where the eldest of our clientele experience some of the lowest charges in the area for this type of service. The trustees are mindful of the significant grants received when providing the new building and in assisting with the purchase of two minibuses, alongside the generous ongoing donations from groups and individuals within the town. As well as providing funding these also act as an encouragement to the trustees and volunteers and remind us of the obligation we have to ensure we provide high quality services for the benefit of the elderly of the town. When space is available we also make rooms available for use by community groups and compatible services in the town.

ACHIEVEMENTS AND PERFORMANCE

Following an almost total year of closure in 20/21 the Centre was finally able to open in July 2021. The restart was undertaken in a steady way to ensure we had the Covid arrangements well in place and that our highly vulnerable clientele were confident in returning. It turned out well as most of our activities were operating with near normal numbers within a couple of months. After eighteen months a number of our members were no longer able to be with us, but we restarted with a waiting list of potential new members

As our main activity the Day Centre normally meets three days a week and provides a warm and welcoming atmosphere for clients, most of whom are in their 80's and 90's: most live alone. Our Day Centre manager and her extensive team of volunteers were very keen to return to action and did an excellent job in providing reassurance and a more normal environment again to our returning and new members.

Practically all our other groups have recommenced. Our two exercise classes remain very popular and have waiting lists. The Tai-Chi classes have recommenced, albeit with slightly lower numbers. Our Tuesday Pop-In refreshment facility still operates, but also has lower numbers at the moment. The Bingo and Social Group has moved to meeting on Wednesdays and is now larger than before. The Art Group meets twice a week and remains very successful. Our fortnightly Carers' Group has also picked up as before, providing real encouragement to those who have caring responsibilities at home. The town's Community Matron has been running this group for many years, but is retiring later in 2022; however, we now have arrangements for other professional staff to support this very important activity. The walking group have restarted with great enthusiasm and now include some short minibus trips to explore new areas. The book club, gardening group and singing group have also recommenced their activities. The Friends' Group and Saturday Lunch Club have yet to restart for various reasons.

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

When spare space is available the Centre is used by a number of community-based groups which are compatible with our objectives. These groups include Brownies, National Childbirth Classes, a dementia group, training days for health-related staff, church groups, the town council etc. Our rooms are also used by a number of people who provide services to our own members and the community at large – a physiotherapist, an osteopath and a beautician.

The paid staff (both part-time) are our Day Centre manager and our valued caretaker, both of whom serve the Centre extremely well. We must pay tribute to our Day Centre manager who not only goes well beyond the limits of her contract in her commitment to the centre and its members, but also brings a wide range of skills and abilities in an understated way, but which have a massive impact on the success of the Centre. In June 2021 we also employed a part-time administrator to undertake tasks previously carried out voluntarily by one of the trustees.

However, the main asset of the Centre is the group of seventy volunteers who give so tirelessly and cheerfully to create the right atmosphere for our members. These generous people act as cooks, carers, drivers and escorts and are the lifeblood of the Centre. In order to meet the increasingly strict legal environment in which we operate, these volunteers attend training sessions appropriate to their needs as part of our annual training plan.

This section is headed "Achievements" and probably the greatest achievement has been to have come through the pandemic so well, having maintained contact with members during closure and being able to provide a safe and welcoming environment as things returned closer to normal. The way our staff and volunteers have contributed during this time is evidence of the reason why they achieved the Queen's Award for Voluntary Service in 2021, which we were pleased to receive in a ceremony in Spring 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Centre is an incorporated Trust. It is a Registered Charity (number 1122577) and a Company limited by Guarantee (number 6376240). The number of trustees must be at least three with no maximum. One third of the Trustees retire by rotation at the Annual General Meeting (AGM) but are free to be reappointed. New Trustees are appointed at the AGM but may also be appointed by the Trustees during the year. Trustees have a personal responsibility for specific areas where their knowledge and experience are beneficial and there is an ongoing review of the skills and competencies of trustees to meet the needs of the Centre and its clients. The trustees meet about nine times a year to discuss activities, the upkeep of the premises and vehicles and to review the Centre's financial situation.

The Trustees are mindful at our meetings of potential risks and make the best arrangements to minimise or remove such risks. The trustees have developed a wide range of policies and risk assessments which are periodically reviewed. The trustees have considered and have applied the principles found in the document produced by the Charity Commission – Charities and Risk. They have produced a comprehensive risk matrix which reviews the risks to the charity in all respects - considering risks in the areas of governance and management, finance and contracts, operational activity, external factors and reputation. Like the other policies and risk assessments, this is reviewed regularly as the trustees who seek to maintain and develop a thoroughly professional approach to the provision of our caring services.

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Financial data have been affected by the closure for the first third of the year. The Centre has a number of assets which continue to require expenditure even when not operating – these are primarily the building and vehicles. We have two excellent part-time staff who have been retained on full or partial furlough throughout the year. We received Job Retention payments from the government for the first few months of the year before restart.

Operational income rose from £4,251 in 2020/21 to £37,204 this year. Our investment income rose from £15,572 to £16,391 and general donations fell from £10,651 to £7,607. We remain extremely grateful for the generous support we receive from a wide variety of people across the local community.

Total expenditure was up 36% at £89,264 (2021: £65,534). Prior to the restart in July 2021 the trustees undertook a number of maintenance tasks to prepare the building for full operational use again.

The shortfall of income over expenditure for the year amounted to £24,882 (2021: deficit £5,143). During the year the value of investments rose by £47,597 (2021: rise of £90,943), giving an overall surplus of £22,715 (2021: surplus of £85,800). The continued rise in the value of investments is partly due to recovery from Covid. Over the three years 2019/20 to 2021/22 the rise in value was £124,776 – providing increased strength to our balance sheet.

The Centre receives no recurrent local authority revenue support. The Centre continues to operate viably and maintains a healthy financial position with a strong balance sheet - a significant achievement when similar groups elsewhere have struggled to continue. Unrestricted reserves at 31 March 2022 were £768,323 (2021: £726,417). These reserves give valuable investment income as well as providing a buffer in adverse times and funding for future replacement of fixed assets.

PLANS FOR FUTURE PERIODS

The main objective of the trustees is to secure the continued provision of the services we provide to the elderly of the town. The trustees are aware that to do this we will rely heavily on the continuation of the level of voluntary support we receive. This is our main asset and we do not take it for granted. We do from time to time consider opportunities for providing new services and would like to provide more for the older menfolk of the town.

RESERVES POLICY

The trustees have agreed a reserves policy such that the Centre holds a minimum level of unrestricted reserves equivalent to three months of unrestricted income.

SMALL COMPANY PROVISIONS

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

Signed on behalf of the trusteesMrs C Hall, Chair

Date

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE BROOKLANDS CENTRE
YEAR ENDED 31 MARCH 2022**

I report to the Trustees on my examination of the financial statements of The Brooklands Centre (the charity) for the year ended 31 March 2022.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Coral Tolley-Fletcher FCCA
Independent Examiner

114 High Street
Cranfield
Bedfordshire
MK43 0DG

Dated.....

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME					
Donations and grants	2	10,787	–	10,787	40,568
Other trading activities	3	37,204	–	37,204	4,251
Income from investments	4	16,391	–	16,391	15,572
TOTAL INCOME		<u>64,382</u>	<u>–</u>	<u>64,382</u>	<u>60,391</u>
EXPENDITURE					
Expenditure on providing services	5	(68,954)	(19,190)	(88,144)	(64,694)
Other expenditure	6	(1,120)	–	(1,120)	(840)
TOTAL EXPENDITURE		<u>(70,074)</u>	<u>(19,190)</u>	<u>(89,264)</u>	<u>(65,534)</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE GAINS					
		(5,692)	(19,190)	(24,882)	(5,143)
Net gains on investments		47,597	–	47,597	90,943
NET MOVEMENT IN FUNDS		<u>41,905</u>	<u>(19,190)</u>	<u>22,715</u>	<u>85,800</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		726,417	601,462	1,327,879	1,242,079
TOTAL FUNDS CARRIED FORWARD		<u>768,323</u>	<u>582,272</u>	<u>1,350,595</u>	<u>1,327,879</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2022

	Note	2022 £	£	2021 £
FIXED ASSETS				
Tangible assets	8		733,922	760,377
Investments	9		596,649	549,052
			1,330,571	1,309,429
CURRENT ASSETS				
Debtors and prepayments	10	850		1,290
Cash at bank and in hand		24,089		18,276
			24,939	19,566
CREDITORS: Amounts falling due within one year	11		(4,915)	(1,116)
NET CURRENT ASSETS			20,024	18,450
TOTAL ASSETS LESS CURRENT LIABILITIES			1,350,595	1,327,879
NET ASSETS			1,350,595	1,327,879
FUNDS				
Restricted income funds	12		582,272	601,462
Unrestricted income funds	13		768,323	726,417
TOTAL FUNDS			1,350,595	1,327,879

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the members of the committee on the 29th September 2022 and are signed on their behalf by:

.....
MRS C HALL (CHAIR)

.....
MR R J HALL (TREASURER)

Company Registration Number: 6376240
The notes on pages 8 to 13 form part of these financial statements.

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1 General information and statement of compliance

The charity is 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 Ousebank Street, Newport Pagnell, Bucks, MK16 8AN.

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 Charities Act 2011.

2 Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value.

The financial statements are prepared in sterling, the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

3 Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, it has taken advantage of the following disclosure exemptions available under paragraph 1.12 of FRS 102 on the grounds that it is small:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

4 Tangible fixed assets and depreciation

All fixed assets are stated at cost less accumulated depreciation. Minor additions are not capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Buildings	over 50 years
Vehicles	over 7 years
Equipment costing more than £5,000	over 5 years

5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

6 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

6 Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

7 Expenditure

All expenditure is accounted for on an accrual basis.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

8 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

2. DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations				
General donations	7,607	-	7,607	10,651
Vehicle donations	46	-	46	-
Grants receivable				
HMRC Job Retention	2,834	-	2,834	9,918
HMG Revenue Support	-	-	-	15,072
Local Government	300	-	300	-
EU Low carbon workspace	-	-	-	4,927
	<u>10,787</u>	<u>-</u>	<u>10,787</u>	<u>40,568</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Services provided	35,586	-	35,586	4,251
Fundraising events	1,618	-	1,618	-
	<u>37,204</u>	<u>-</u>	<u>37,204</u>	<u>4,251</u>

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank interest receivable	1	1	9
Coif dividend income	16,390	16,390	15,563
	<u>16,391</u>	<u>16,391</u>	<u>15,572</u>

5. EXPENDITURE ON PROVIDING SERVICES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Wages and salaries	19,891	-	19,891	16,158
Employer's National Insurance	-	-	-	-
Other support costs	49,063	19,190	68,253	48,536
	<u>68,954</u>	<u>19,190</u>	<u>88,144</u>	<u>64,694</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

6. OTHER EXPENDITURE

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Independent Examiner's Fee	1,120	1,120	840
Solicitors' fees	-	-	-
	1,120	1,120	840

7. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2022 £	2021 £
Wages and salaries	19,891	16,158
Social security costs	-	-
	19,891	16,158

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022 No	2021 No
Number staff	1	1

No employee received remuneration of more than £60,000 during the year (2021 - £Nil).

No trustee was remunerated for their role as a trustee, or received expenses incurred on behalf of the charity in the year (2021 - £Nil).

Pension costs:

All employees are eligible for (and have elected not to join) a pension scheme.

8. TANGIBLE FIXED ASSETS

	Equipment £	Vehicles £	Freehold Property £	Total £
COST				
At 1 April 2021	30,580	64,557	935,074	1,030,211
Additions during year	-	-	-	-
	30,580	64,557	935,074	1,030,211
At 31 March 2022				
DEPRECIATION				
At 1 April 2021	17,316	46,804	205,713	269,833
Charge for the year	3,316	4,438	18,701	26,456
	20,632	51,242	224,414	296,289
At 31 March 2022				

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

	Equipment £	Vehicles £	Freehold Property £	Total £
NET BOOK VALUE				
At 31 March 2022	9,948	13,315	710,660	733,922
At 31 March 2021	<u>13,264</u>	<u>17,753</u>	<u>729,361</u>	<u>760,377</u>

9. INVESTMENTS

Movement in market value	2022	2021
	£	£
Market value at 1 April 2021	549,052	423,109
Acquisitions at cost	-	35,000
Disposals at opening book value	-	-
Net gains (losses) on revaluations in the year ended 31 March 2022	47,597	90,943
Market value at 31 March 2022	596,649	549,052
Historical cost at 31 March 2022	407,117	407,117

Analysis of investments at 31 March 2022 between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Other investments				
Other Investments	<u>596,649</u>	<u>-</u>	<u>596,649</u>	<u>549,052</u>

10. DEBTORS

	2022	2021
	£	£
Payments in advance	-	-
Other debtors	850	1,290
	850	1,290

11. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Other creditors	4,915	1,116

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

12. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2021	Income	Expenditure	Balance at 31 Mar 2022
	£	£	£	£
New Building	584,663	-	(14,991)	569,672
New Vehicles	12,857	-	(3,214)	9,643
Solar Panels	3,942	-	(985)	2,957
	<u>601,462</u>	<u>-</u>	<u>(19,190)</u>	<u>582,272</u>

New Building - This fund relates to grants received from a wide variety of grant-making bodies for the development of the new building which was opened in 2010.

New Vehicles – grants and donations were received specifically to meet the cost of two new accessible vehicles which were acquired in December 2014 and October 2018.

Solar Panels relates to a grant by the EU Low Carbon Workspace programme in 2020,

The balances on these funds are reduced in proportion to depreciation on the asset.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2021	Income	Expenditure	Balance at 31 Mar 2022
	£	£	£	£
General Funds	726,417	111,979	(70,074)	768,323
	<u>726,417</u>	<u>111,979</u>	<u>(70,074)</u>	<u>768,323</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted Income Funds:				
New Vehicle	9,643	-	-	9,643
New Building	569,672	-	-	569,672
Solar Panels	2,957	-	-	3,942
	<u>582,272</u>	<u>-</u>	<u>-</u>	<u>582,272</u>
Unrestricted Income Funds	<u>151,650</u>	<u>596,649</u>	<u>20,023</u>	<u>768,322</u>
Total Funds	<u>733,922</u>	<u>596,649</u>	<u>20,023</u>	<u>1,350,594</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

16. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited.

Every member promises, if the Charity is dissolved while he or she is a member, or within twelve months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded by him or her towards the payment of the debts and liabilities of the Charity incurred before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributories among themselves.

As at 31st March 2022 the number of member trustees was 9 (2021 – 8).

THE BROOKLANDS CENTRE

England & Wales - Charity number 1122577

Accounts

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)* YEAR ENDED 31 MARCH 2021

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2021.

OBJECTIVES AND ACTIVITIES

The charity was first registered in 1965 to promote and assist the general good of all older citizens in Newport Pagnell. The charity's home is a spacious and attractive building constructed in 2010 and the trustees continue to develop the opportunities this gives to provide a range of services highly valued by many older residents in the town.

PUBLIC BENEFIT POLICY

In planning our activities for the year, the trustees pay due notice to the Charity Commission's guidance on public benefit. The charity offers services to those in need of assistance irrespective of ethnicity, gender, sexual orientation or religious belief. Due to the nature of our clientele the trustees attempt to make our building, transport and activities as accessible as possible. For practical reasons we do restrict the provision of transport to those resident in the town of Newport Pagnell. We are also aware of the need to ensure our services are offered at a price which is affordable to those of limited financial resources. This is especially true in the case of our Day Centre where the eldest of our clientele experience some of the lowest charges in the area for this type of service. The trustees are mindful of the significant grants received when providing the new building and in assisting with the purchase of two minibuses, alongside the generous ongoing donations from groups and individuals within the town. As well as providing funding these also act as an encouragement to the trustees and volunteers and remind us of the obligation we have to ensure we provide high quality services for the benefit of the elderly of the town. When space is available we also make rooms available for use by community groups and compatible services in the town.

ACHIEVEMENTS AND PERFORMANCE

The past year has been exceptional as the Centre was only open for three weeks during the year due to the Covid-19 virus and subsequent government restrictions. Those three weeks were in autumn 2020 when government restrictions were relaxed before a rapid closedown due to a new wave of infection nationally. During those three short weeks the Centre operated safely following a detailed risk assessment with extensive safety procedures in place.

The Day Centre normally meets three days a week and provides a warm and welcoming atmosphere for clients, most of whom are in their 80's and 90's: most live alone. The trustees have been disappointed not to be able to provide the normal support to this fragile and vulnerable section of society during such a challenging and worrying time with an uncertain outcome for all. Our Day Centre manager and her extensive team of volunteers have remained in regular contact with around 60 members stuck at home, ensuring that they have adequate support from family and friends in respect of food and social contact. During the Christmas period they were each given a hamper of goodies thanks to support from a local charity. At Easter 2021 they also received gifts from the Centre, delivered to the door by volunteers in Easter costume.

The closure has meant that all our other groups have ceased to function temporarily. These are:

- Two exercise classes
- Tai-Chi class
- Pop-in refreshment group
- Social and Bingo group
- Art club
- Carers' group

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

- Book club
- Gardening club
- Singing group
- Walking group
- Friends group
- Saturday Lunch club (monthly)

When spare space is available the Centre is used by a number of community-based groups which are compatible with our objectives. These groups include Brownies, an exercise class, training days for health-related staff, church groups, the town council etc. Our rooms are also used by a number of people who provide services to our own members and the community at large – a physiotherapist, an osteopath, a beautician and a hearing specialist.

The only paid staff (both part-time) are our Day Centre manager and our valued caretaker, both of whom serve the Centre extremely well. We must pay tribute to our Day Centre manager who not only goes well beyond the limits of her contract in her commitment to the centre and its members, but also brings a wide range of skills and abilities in an understated way, but which have a massive impact on the success of the Centre.

However, the main asset of the Centre is the group of seventy volunteers who give so tirelessly and cheerfully to create the right atmosphere for our members. These generous people act as cooks, carers, drivers and escorts and are the lifeblood of the Centre. In order to meet the increasingly strict legal environment in which we operate, these volunteers attend training sessions appropriate to their needs as part of our annual training plan. We are also grateful for the generous provision of staff on an occasional basis by two local employers.

The highlight of the year was the award of The Queen's Award for Voluntary Service (QAVS). Receipt of this award recognises what we have known for a long time – our group of volunteers are exceptional in their commitment, skills and heart for the elderly of the town. We had to wait until mid-2021 to receive the award from Countess Howe, Lord Lieutenant of Buckinghamshire on behalf of Her Majesty The Queen. Recognition at a national level not only rewards our volunteers for their hard work over many years but also acts as an encouragement to continue to go that extra mile as we serve our members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Centre is an incorporated Trust. It is a Registered Charity (number 1122577) and a Company limited by Guarantee (number 6376240). The number of trustees must be at least three with no maximum. One third of the Trustees retire by rotation at the Annual General Meeting (AGM) but are free to be reappointed. New Trustees are appointed at the AGM but may also be appointed by the Trustees during the year. Trustees have a personal responsibility for specific areas where their knowledge and experience are beneficial and there is an ongoing review of the skills and competencies of trustees to meet the needs of the Centre and its clients. The trustees meet about nine times a year to discuss activities, the upkeep of the premises and vehicles and to review the Centre's financial situation. Trustee meetings throughout the year have had to be via Zoom.

The Trustees are mindful at our meetings of potential risks and make the best arrangements to minimise or remove such risks. The Centre Manager has developed a wide range of policies and risk assessments which are periodically reviewed by the trustees. The trustees have considered and have applied the principles found in the document produced by the Charity Commission – Charities and Risk. They have produced a comprehensive risk matrix which

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

reviews the risks to the charity in all respects – considering risks in the areas of governance and management, finance and contracts, operational activity, external factors and reputation. Like the other policies and risk assessments, this is reviewed regularly as the trustees seek to maintain and develop a thoroughly professional approach to the provision of our caring services.

FINANCIAL REVIEW

Financial data have been substantially affected by the closure for most of the year. The Centre has a number of assets which continue to require expenditure even when not operating – these are primarily the building and vehicles. We have two excellent part-time staff who have been retained on full or partial furlough throughout the year. Not only have we received Job Retention payments from the government, but we have also received a substantial sum in government Revenue Support grant, which has been a real help.

Operational income fell from £70,450 in 2019/20 to £4,251 this year. Fortunately, our investment income rose from £14,710 to £15,572 and general donations more than doubled by £6,603 to £10,651. We remain extremely grateful for the generous support we receive from the local community.

Total expenditure was down 36% at £65,534 (2020: £101,938). The trustees decided to install solar panels at a cost of £16,580 to assist with the national effort on climate change and to reduce premises costs. An EU grant for 18% of the cost proved very helpful.

The shortfall of income over expenditure for the year amounted to £5,143 (2020: deficit £12,530). During the year the value of investments rose by £90,943 (2020: fall of £13,764), giving an overall surplus of £85,800 (2020: deficit of £26,294). The massive rise in the value of investments is partly explained by the fall in financial markets (due to Covid-19) in the month before the start of the financial year. Over the two years 2019/20 and 2020/21 the rise in value was £77,179 – still a significant rise of 18% on the level at the start of the two-year period.

The Centre receives no local authority revenue support. The Centre continues to operate viably and maintains a healthy financial position with a strong balance sheet - a significant achievement when similar groups elsewhere have struggled to continue. Unrestricted reserves at 31 March 2021 were £726,417 (2020: £621,674). These reserves give valuable investment income as well as providing a buffer in adverse times and funding for future replacement of fixed assets.

PLANS FOR FUTURE PERIODS

Future plans are very much dominated by the timing of and arrangements for reopening the Centre. By the nature of our clientele, this will require a very cautious approach. The trustees' responsibility is very much for the health of both members and volunteers, and although all are desperate to return to the centre the trustees are being careful in the preparation and timing of a staged return. The trustees continue to look out for new opportunities to serve our members.

RESERVES POLICY

The trustees have agreed a reserves policy such that the Centre holds a minimum level of unrestricted reserves equivalent to three months of unrestricted income.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2021**

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of the Brooklands Centre for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

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

Signed on behalf of the trustees

..........Mrs C Hall, Chair

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE BROOKLANDS CENTRE

YEAR ENDED 31 MARCH 2021

I report to the Trustees on my examination of the financial statements of The Brooklands Centre (the charity) for the year ended 31 March 2021.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- Accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- The financial statements do not accord with those records; or
- The financial statements 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 financial statements to be reached.

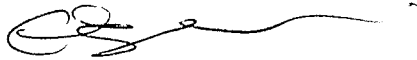
This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE BROOKLANDS CENTRE

YEAR ENDED 31 MARCH 2021 (continued)

law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Elizabeth Newell BA (Hons) FCA
Independent Examiner

Moorgate House
201 Silbury Boulevard
Milton Keynes
MK9 1LZ

Dated 10/12/2021

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME					
Donations and grants	2	35,641	4,927	40,568	4,248
Other trading activities	3	4,251	-	4,251	70,450
Income from investments	4	15,572	-	15,572	14,710
TOTAL INCOME		<u>55,464</u>	<u>4,927</u>	<u>60,391</u>	<u>89,408</u>
EXPENDITURE					
Expenditure on providing services	5	(40,824)	(23,870)	(64,694)	(100,972)
Other expenditure	6	(840)	-	(840)	(966)
TOTAL EXPENDITURE		<u>(41,664)</u>	<u>(23,870)</u>	<u>(65,534)</u>	<u>(101,938)</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE GAINS					
		13,800	(18,943)	(5,143)	(12,530)
Net gains on investments		90,943	-	90,943	(13,764)
NET MOVEMENT IN FUNDS		<u>104,743</u>	<u>(18,943)</u>	<u>85,800</u>	<u>(26,294)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		621,674	620,405	1,242,079	1,268,373
TOTAL FUNDS CARRIED FORWARD		<u>726,417</u>	<u>601,462</u>	<u>1,327,879</u>	<u>1,242,079</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2021

	Note	2021 £	£	2020 £
FIXED ASSETS				
Tangible assets	8		760,377	775,038
Investments	9		549,052	423,109
			<u>1,309,429</u>	<u>1,198,147</u>
CURRENT ASSETS				
Debtors and prepayments	10	1,290		908
Cash at bank and in hand		18,276		45,132
		<u>19,566</u>		<u>46,040</u>
CREDITORS: Amounts falling due within one year	11		<u>(1,116)</u>	<u>(2,108)</u>
NET CURRENT ASSETS			18,450	43,932
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,327,879</u>	<u>1,242,079</u>
NET ASSETS			<u>1,327,879</u>	<u>1,242,079</u>
FUNDS				
Restricted income funds	12		601,462	620,405
Unrestricted income funds	13		726,417	621,674
TOTAL FUNDS			<u>1,327,879</u>	<u>1,242,079</u>

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the members of the committee on the11 November.....2021 and are signed on their behalf by:


MRS C HALL (CHAIR)


MR R J HALL (TREASURER)
Company Registration Number: 6376240

The notes on pages 10 to 15 form part of these financial statements.

THE BROOKLANDS CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1 General information and statement of compliance

The charity is 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 Ousebank Street, Newport Pagnell, Bucks, MK16 8AN.

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 Charities Act 2011.

2 Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value.

The financial statements are prepared in sterling, the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

3 Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, it has taken advantage of the following disclosure exemptions available under paragraph 1.12 of FRS 102 on the grounds that it is small:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

4 Tangible fixed assets and depreciation

All fixed assets are stated at cost less accumulated depreciation. Minor additions are not capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Buildings	over 50 years
Vehicles	over 7 years
Equipment costing more than £5,000	over 5 years

5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

6 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

6 Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

7 Expenditure

All expenditure is accounted for on an accrual basis.

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

8 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

2. DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations				
General donations	10,651	-	10,651	3,494
Vehicle donations	-	-	-	554
Grants receivable				
HMRC Job Retention	9,918	-	9,918	-
HMG Revenue Support	15,072	-	15,072	-
Local Government	-	-	-	200
EU Low carbon workspace	-	4,927	4,927	-
	<u>35,641</u>	<u>4,927</u>	<u>40,568</u>	<u>4,248</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Services provided	4,251	-	4,251	67,070
Fundraising events	-	-	-	3,380
	<u>4,251</u>	<u>-</u>	<u>4,251</u>	<u>70,450</u>

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest receivable	9	9	58
Coif dividend income	15,563	15,563	14,652
	<u>15,572</u>	<u>15,572</u>	<u>14,710</u>

5. EXPENDITURE ON PROVIDING SERVICES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Wages and salaries	16,158	-	16,158	16,722
Employer's National Insurance	-	-	-	-
Other support costs	24,666	23,870	48,536	84,250
	<u>40,824</u>	<u>23,870</u>	<u>64,694</u>	<u>100,972</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

6. OTHER EXPENDITURE

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Independent Examiner's Fee	840	840	966
Solicitors' fees	-	-	-
	<u>840</u>	<u>840</u>	<u>966</u>

7. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2021 £	2020 £
Wages and salaries	16,158	16,722
Social security costs	-	-
	<u>16,158</u>	<u>16,722</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2021 No	2020 No
Number staff	<u>1</u>	<u>1</u>

No employee received remuneration of more than £60,000 during the year (2020 - £Nil).

No trustee was remunerated for their role as a trustee, or received expenses incurred on behalf of the charity in the year (2020 - £Nil).

Pension costs:

Both employees are eligible for (and have elected not to join) a pension scheme.

8. TANGIBLE FIXED ASSETS

	Equipment £	Vehicles £	Freehold Property £	Total £
COST				
At 1 April 2020	14,000	64,557	935,074	1,013,631
Additions during year	16,580	-	-	16,580
	<u>30,580</u>	<u>64,557</u>	<u>935,074</u>	<u>1,030,211</u>
At 31 March 2021				
DEPRECIATION				
At 1 April 2020	14,000	37,580	187,012	238,592
Charge for the year	3,316	9,224	18,701	31,242
	<u>17,316</u>	<u>46,804</u>	<u>205,713</u>	<u>269,834</u>
At 31 March 2021				

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

	Equipment £	Vehicles £	Freehold Property £	Total £
NET BOOK VALUE				
At 31 March 2021	<u>13,264</u>	<u>17,753</u>	<u>729,361</u>	<u>760,377</u>
At 31 March 2020	<u>-</u>	<u>26,977</u>	<u>748,062</u>	<u>775,038</u>

9. INVESTMENTS

	2021 £	2020 £
Movement in market value		
Market value at 1 April 2020	423,109	436,873
Acquisitions at cost	35,000	-
Disposals at opening book value	-	-
Net gains (losses) on revaluations in the year ended 31 March 2021	<u>90,943</u>	<u>(13,764)</u>
Market value at 31 March 2021	<u>549,052</u>	<u>423,109</u>
Historical cost at 31 March 2021	<u>407,117</u>	<u>372,117</u>

Analysis of investments at 31 March 2021 between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Other investments				
Other Investments	<u>549,052</u>	<u>-</u>	<u>549,052</u>	<u>423,109</u>

10. DEBTORS

	2021 £	2020 £
Payments in advance	-	-
Other debtors	<u>1,290</u>	<u>908</u>
	<u>1,290</u>	<u>908</u>

11. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>1,116</u>	<u>2,108</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

12. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2020 £	Income £	Expenditure £	Balance at 31 Mar 2021 £
New Building	599,654	-	(14,991)	584,663
New Vehicles	20,751	-	(7,894)	12,857
Solar Panels	-	4,927	(985)	3,942
	<u>620,405</u>	<u>4,927</u>	<u>(23,870)</u>	<u>601,462</u>

New Building - This fund relates to grants received from a wide variety of grant-making bodies for the development of the new building which was opened in 2010.

New Vehicles – grants and donations were received specifically to meet the cost of two new accessible vehicles which were acquired in December 2014 and October 2018.

Solar Panels relates to a grant by the EU Low Carbon Workspace programme in 2020,

The balances on these funds are reduced in proportion to depreciation on the asset.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2020 £	Income £	Expenditure £	Balance at 31 Mar 2021 £
General Funds	621,674	146,407	41,664	726,417

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Investments £	Net current assets £	Total £
Restricted Income Funds:				
New Vehicle	12,857	-	-	12,857
New Building	584,663	-	-	584,663
Solar Panels	3,942	-	-	3,942
	<u>601,462</u>	-	-	<u>601,462</u>
Unrestricted Income Funds	<u>158,915</u>	<u>549,052</u>	<u>18,450</u>	<u>726,417</u>
Total Funds	<u>760,377</u>	<u>549,052</u>	<u>18,450</u>	<u>1,327,879</u>

**THE BROOKLANDS CENTRE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

16. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited.

Every member promises, if the Charity is dissolved while he or she is a member, or within twelve months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded by him or her towards the payment of the debts and liabilities of the Charity incurred before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and the adjustment of the rights of the contributories among themselves.

As at 31st March 2021 the number of member trustees was 8 (2020 – 8).

