



**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

<b>Registered charity name</b>	The Brooklands Centre
<b>Charity registration number</b>	1122577
<b>Company registration number</b>	6376240
<b>Registered office</b>	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

<b>Bankers</b>	Barclays Bank Plc Milton Keynes
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<b>Independent Examiner</b>	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 trustees .....Mrs 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**

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

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 £
<b>FIXED ASSETS</b>				
Tangible assets	8		733,922	760,377
Investments	9		596,649	549,052
			<u>1,330,571</u>	<u>1,309,429</u>
<b>CURRENT ASSETS</b>				
Debtors and prepayments	10	850		1,290
Cash at bank and in hand		24,089		18,276
			<u>24,939</u>	<u>19,566</u>
<b>CREDITORS: Amounts falling due within one year</b>	11	<u>(4,915)</u>		<u>(1,116)</u>
<b>NET CURRENT ASSETS</b>			<b>20,024</b>	18,450
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>1,350,595</b></u>	<u>1,327,879</u>
<b>NET ASSETS</b>			<u><b>1,350,595</b></u>	<u>1,327,879</u>
<b>FUNDS</b>				
Restricted income funds	12		582,272	601,462
Unrestricted income funds	13		768,323	726,417
<b>TOTAL FUNDS</b>			<u><b>1,350,595</b></u>	<u>1,327,879</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 29<sup>th</sup> 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 £
<b>Donations</b>				
General donations	7,607	–	7,607	10,651
Vehicle donations	46	–	46	–
<b>Grants receivable</b>				
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	-	-	-
	<u>1,120</u>	<u>1,120</u>	<u>840</u>

**7. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	2022 £	2021 £
Wages and salaries	19,891	16,158
Social security costs	-	-
	<u>19,891</u>	<u>16,158</u>

**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	<u>1</u>	<u>1</u>

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

**THE BROOKLANDS CENTRE  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

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

**9. INVESTMENTS**

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

**Analysis of investments at 31 March 2022 between funds**

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

**10. DEBTORS**

	<b>2022</b>	2021
	<b>£</b>	£
Payments in advance	-	-
Other debtors	<b>850</b>	1,290
	<b>850</b>	1,290

**11. CREDITORS: Amounts falling due within one year**

	<b>2022</b>	2021
	<b>£</b>	£
Other creditors	<b>4,915</b>	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 £
<b>Restricted Income Funds:</b>				
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>
<b>Unrestricted Income Funds</b>	<u>151,650</u>	<u>596,649</u>	<u>20,023</u>	<u>768,322</u>
<b>Total Funds</b>	<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).