
Brinkburn

Charitable Incorporated Organisation



Trustees Annual Report & Financial Statements

For

Brinkburn Charitable Incorporated Organisation

A Registered Charity No: 1171117

31st March 2024

*"To Encourage and Support the Residents of
South Tyneside to Enjoy and Achieve"*

In the Heart of our Community

Annual Report

2023-24

Brinkburn CIO

Where we came from

Brinkburn's precursor until 1977 operated as a six night a week youth club at Prince Edward Road in an old school. Offering activities like weight training, judo, table tennis, boxing, and a motorcycle club. Facilities included a snooker room, coffee bar, lounge, TV lounge, gym / dance hall and 2 table tennis rooms. The membership came mainly from Cleadon Park, Harton Moor and Horsley Hill Estates.

Following a fire in 1977 Mollie and Fred Robson successfully lobbied the Headmaster allowing the club to move to the main hall of Brinkburn School with the use of the gym one night a week.

This was a temporary measure until the new Community Centre was built. Opened by the actor Bill Maynard in 1979 as Brinkburn Community Association. Brinkburn operated as a shared use facility with Brinkburn Comprehensive School which in turn became South Shields Community School until the school moved to new premises in 2011. The Community Association was run by an independent Management Committee supported by the Local Authority.

New beginnings

In 2017 the three founding Trustees, Colin Bourdiec, Jim Foreman and Penney Wilkinson established Brinkburn CIO as a Charity. They then began the process of asset transfer which would result in Brinkburn CIO achieving independence from the Local Authority and sole responsibility for all the running costs.

Today the expanded Community Centre building houses a Committee Room, a Community Hall, Activities Room, Coffee Bar, Swimming Pool, Sports Gym, Easi-line Gym, Theatre Hall and Stage, Boxing Gym, Large Kitchen, Conference Room, Training / Meeting / Multi Use Rooms, Smaller Offices and Changing Rooms. The Organisation is managed by Jean Copp an experienced Community Facilities Manager.

A bright future

Brinkburn CIO looks forward to a bright future and we will embrace the challenges ahead as we look to develop our position In the Heart of Our Community providing Public Benefit for the residents of South Tyneside and beyond.

Brinkburn plays a critical role in our community, and we are all determined to see the organisation thrive and go from strength to strength. Today our Charity is the culmination of many years of efforts, hopes and dreams of countless members, volunteers, and staff.

Contents

Trustees annual report 5

Reference and administrative details	6
Objectives	7
Aims	8
Values	8
Our vision	8
Activities	9
Public benefit statement	10
Partnership working	11
Shaping our future	12
Staff establishment	13
Volunteers	14
Structure governance and management	15
Achievements and performance	16
Financial review	17
Plans for the future	18
Trustee's statement	19

Financial statements 2022-23 21

Independent examiner's report	22
Statement of financial activities	23
Income and expenditure	24
Charity balance sheets	26
Statement of cash flows	27
Notes to the accounts	28



Trustees annual report

2023-24

Reference and administrative details

Registered Name

Brinkburn Charitable Incorporated Organisation (CIO)

Charity No: 1171117

Company No: CE009629

Registered office

Brinkburn Community Centre
off Harton Lane
South Shields
Tyne and Wear
NE34 0PP

Directors and trustees

The Directors of the Charitable Company are its Trustees for the purposes of Charity Law.

The following Trustees and Directors held positions for the Year 2019 -2020

Colin Bourdieu
David Donohue

Cllr Jim Foreman
Gary McKay

Paul Smith

Cllr Pat Hay serves as an advisor to the Strategic Management Board

Day to day management of the Charity is delegated by the Trustees to the Business Development Manager – Jean Copp

Bookkeeping Services

Margaret Gascoyne
4 Mill View Rise
Prudhoe
Northumberland
NE42 5QX

Independent examiner

Business and community banking

Barclays Bank Plc
1-3 King Street
South Shields
Tyne and Wear
NE33 1DA

Objectives

The Constitutionally defined objectives of Brinkburn CIO are to:

1. Promote the benefit of the inhabitants of the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. Establish, or secure the establishment of, the C.I.O. and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objectives.
3. Promote such other charitable purposes as may from time to time be determined.

The Charity shall be non-party in politics and non-sectarian in religion. The area of benefit ('area of benefit') shall be South Tyneside.

Additionally, Brinkburn CIO has adopted the following Charitable Objectives, which have been approved by the Charity Commission.

1. To develop the capacity and skills of the members of the centre who are members of the socially disadvantaged community in such a way that they are better able to identify and help meet their needs and to participate more fully in society. This will be done by a programme of work using volunteers and staff.
2. To act as a resource for young people through to adulthood living in South Tyneside, by providing advice and assistance and organising programmes of sport, physical activity, educational and other diverse activities such as drama, arts by working with partners.
3. To develop the capacity and skills of our volunteers and encourage new volunteers, to cultivate a training programme to assist and support our volunteers. Investigate opportunities to create a pool of volunteers with partner organisations. Create a register of volunteers.
4. The promotion of community participation in healthy recreation by provision of facilities and instruction for the playing of and partaking in the sports and activities identified within the body of the business plan. This applies to all age groups as we strive to become a "Centre for Sporting Excellence".
5. Conservation of the environment. We will be looking to advance the education of the public in the conservation, protection, and improvement of the physical and natural environment.

Aims

- To heighten the profile of Brinkburn C.I.O., to ensure greater community involvement and that it further meets the needs of all sections of our diverse local community.
- To develop the Centre to ensure its sustainability in terms of finance, governance, local community involvement. Enhance the building and site for the future of the users of the Centre.
- To deliver employment and volunteering opportunities and health improvements in line with South Tyneside council strategic priorities by becoming a “Health Listed Building” which is operated by public health.
- To extend the horizons, aspirations, potential and self-development of all members of the wider community (we can reach). Through marketing, media, education and other sources.
- To develop the Centre into a ‘Centre for Sporting Excellence’ to give the residents of South Tyneside a chance to excel in their chosen sport, with excellent facilities and tuition.

Values

- Community Focused
- Striving for Excellence
- Reaching out to all Sections of the Local Community
- Meeting Council and Community Priorities
- Financial Probity and Efficiency
- Enabling Health and Well-Being in all its dimensions
- Encouraging Self-Development, Independence and Personal Responsibility
- Stimulating, Meaningful and Mutually Beneficial Partnerships

Our Vision

“ To Encourage and Support the Residents of South Tyneside to Enjoy and Achieve ”

Activities

Brinkburn undertakes a wide range of activities in an ongoing and ever-expanding effort to meet its objectives. We aim to provide spaces for Sports, Leisure, Educational & Social Opportunities In the Heart of Our Community.

We are the home of

- Boldon CA Girls FC
- Under 9's, Under 10's, Under 11's, Under 12's, Under 13's, Under 14's
- South Shields Rugby Club
- South Shields Triathlon
- University of the 3rd Age – Dance for Fun
- University of the 3rd Age – Drama
- Hindu Nari Sangh – Bollywood Dance
- Hindu Nari Sangh – Classical Dance
- Yoga with Richie

We also host

- Meetings for Council Departments
- Conferences
- World Trials and Nationals for Irish Dance Festivals
- Scottish Dance
- Presentations and Awards Events
- Charity Events
- Pantomimes
- Dance School Performances

Supporting charities and the third sector

Brinkburn is also pleased to have been able to offer office accommodation to likeminded charitable and not for profit organisations. The Trustees felt that these organisations purposes and values complemented Brinkburn's and are happy to provide similar accommodation to charitable, voluntary and third sector organisations at competitive rates.

A home for all

Brinkburn endeavours to accommodate all requests wherever possible, with reference to our Charitable aims and objectives. The Charity is not a commercial enterprise, nor does it represent means or opportunities for other commercial entities to seek advantage not available in the private sector.

Public benefit statement

The Trustees have paid due regard to the Charity Commission guidance on public benefit and are confident that the CIO's aims, objectives, and activities are in accordance with the guidance on public benefit.

Our activities and achievements as outlined in this report demonstrate our commitment to ensuring that the organisation's resources and activities maximise the potential benefit to our local community and others accessing our facilities.

The Trustees will continue to promote and expand our facilities and will be seeking new partners to reinvigorate our offerings and to reach out and attract both existing and new sections of our community.

Partnership working

- South Tyneside Local Authority
- The Local Police - Sergeant Rob Lloyd and our Community Support Officer Dave Ternent
- South Tyneside Homes
- British Triathlon Association– to develop current Triathlon and continue to develop Para-Triathlon
- Compact for Race Equality South Tyneside CREST – Inclusive Swim
- Workers Education Association – Adult Education Classes – Art
- University of 3rd Age
- Residents Association
- Local Schools – swim lessons
- South Tyneside District Hospital – offering activities for clients who have suffered a stroke
- Adult and Social Care – providing learning and social activities for young people and adults with learning difficulties
- Age Concern – healthy and independent living for elderly
- Develop Training and Accreditation around Sport and Arts with links to local schools, community and the unemployed
- British Rugby Association
- Durham F.A.

- NHS Blood and Transplant
- Truth & Memory Community Engagement Project
- C.O.A.S.T. Community Organisations Across South Tyneside

Shaping our future - the South Tyneside strategy

Shaping our Future is South Tyneside Council's futures programme to ensure delivery of their long-term vision in the face of unprecedented financial and demographic challenges.

This strategy is the council's manifesto for the future of South Tyneside. It sets out their ambitions and the steps they will take to make South Tyneside an outstanding place to live, invest and bring up families.

The South Tyneside Vision sets out the South Tyneside Partnership's long-term ambitions for the Borough:

People

- Better education and skills
- Less People in Poverty
- Protect Children and Vulnerable Adults
- Stable and Independent Families
- Healthier People

Place

- A Regenerated South Tyneside with Increased Business and Jobs
- Better Transport
- Better Housing and Neighbourhoods
- A Clean and Green Environment
- Less Crime and Safer Communities

To achieve our overall vision, the council have agreed 10 strategic outcomes with partners under the themes 'People' and 'Place'. These are the things that the council with its partners will achieve over the next 20 years.

The themes below are the priority focus for the next five years:

- **Stable and Independent Families**
- **Healthier People**
- **A Regenerated South Tyneside with Increased Business and Jobs**
- **Better Housing and Neighbourhoods**

Brinkburn has over the past year attempted to address and will continue to address the following areas

Encouraging Children to Make a Positive Contribution

(Increasing opportunities to participate in positive activities and recognising achievement)

Improve the Health and Emotional Wellbeing of the Population

(Improving the health and wellbeing of older people)

Empowering People to Have a Greater Voice and Influence Over Local Decision Making

(Engaging people to have a greater voice and influence over the local decision-making and the delivery of local services) (Building Social Capital) (Enabling opportunities for volunteering) (Increasing the capacity of the community and the voluntary sector)

Improving the Quality of Life for All People, Including in the Most Disadvantaged Neighbourhoods

(Promoting equality and diversity and social cohesion)

Staff establishment

The Trustees would like to offer their thanks and appreciation to our staff who are essential to the delivery of our activities and running of our organisation.

Business Development Manager

Jean Copp

Centre Support Workers

Dan Johnson

Andrea McGann

Cleaners (Hygiene Technicians)

Wendy Galloway

Jean Newman

Pool Lifeguards

Jack Daglish

Mitra Layeghi

Hannah Seagrove

Georgia Thorpe

Natasha Thorpe

Ben Weston

Zak Reed

Pool Plant Operator

Site Supervisor / Caretaker

Dave Brunsden

Swimming Instructors

Mitra Layeghi

Natasha Thorpe

Youth and Community Workers

Andrea McGann

Volunteers

The Trustees would like to take this opportunity to thank our dedicated volunteers without whom our Community Centre would be a poorer place. Their contributions however small, or large for that matter form an integral part of the activities of the Charity.

Wendy Logan

Mary Embleton

Ian Foord

David Donohue

Cllr Jim Foreman

Colin Bourdiec

Hayley Just

Brian Hall

Paul McSweeney

Angela Tiffin

Paul Smith

Gary McKay

Cllr Pat Hay

Helen Conway

And all other Group and Section Leaders who give up their time to support their activities and the work of the Charity.

Structure governance and management

Brinkburn Charitable Incorporated Organisation is registered as a body corporate in England & Wales with the Charity Commission No 1171117. The Charity is managed in accordance with its governing document the Constitution, which was last updated in 2018.

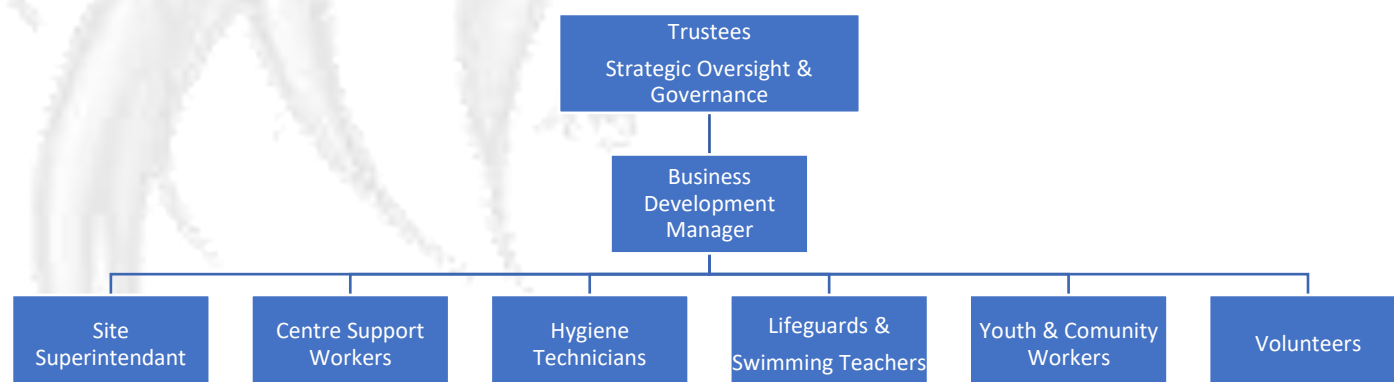
As per section 14 of the constitution the Charity Trustees manage the affairs of the Charity and for that purpose may exercise all powers of the Charity. The Trustees meet regularly in partnership with senior management and appointed advisors to address the strategic, financial, and operational needs of the organisation at the Strategic Management Committee. This Committee has the power to establish subgroups as it sees fit. The Chair, Treasurer and Business Development Manager are empowered with executive authority in case of emergency.

Trustee recruitment and appointment is in accordance with the constitution – specifically sections 14 through 24. Trustee appointments must be confirmed or reconfirmed at the next all member meeting following appointment. In accordance with Section 6 of the constitution no trustee or connected person may receive any unfair financial benefits or advantage. Additionally, during the reporting period no trustee has supplied any goods permitted under clause 6.3.

Day to day operational and personnel management is delegated by the Trustees to the Business Development Manager.

Trustees receive comprehensive documentation to outline their roles and responsibilities on appointment. Trustees give their time freely and receive no remuneration or financial benefits.

Financial controls are in place requiring board approval for expenditure more than £1000, excepting planned expenditure such and salaries and wages. Brinkburn Charitable Incorporated Organisation is not connected to or has any reportable relationships with any other charities or organisations.



Achievements and performance

Brinkburn CIO's seventh year of operations began in continuing uncertainty on 1st April 2023 as we navigate the aftermath of the Coronavirus Pandemic. The operating environment continues to be extremely challenging with the Charity adjusting to the loss of groups and the genuine hardship our members are facing and our finances have been adversely affected by the difficult circumstances.

Our Management, Trustees & Volunteers continue to perform admirably in delivering our services.

Brinkburn's significant expenditure remains due to Staffing costs and Pool Operations & Maintenance. Sadly, the fabric of our building has further deteriorated since the previous report, The extensive damage caused by Storm Arwen has not been repaired by our landlords, and we have seen increasing problems with aging plant equipment over the last several years.

Once again, the Trustees would like to present our thanks to our Staff who have worked admirably and have offered much appreciated flexibility. The Board would also like to offer their continuing grateful thanks to those who on a voluntary basis continue to go above and beyond to look after our Community Centre.

Similarly, we express our appreciation to our Councillors, - Cllrs Foreman, Hay, Bell & Dixon, for their active work to highlight the needs of the Charity and our place in the Heart of our Community with the Local Authority.

Financial review

The Charities financial position is outlined in the following financial statements. Based on actual incurred expenditure the Trustees have determined that Brinkburn CIO will have sufficient reserves to cover our next years running costs providing the Financial Recovery Plan remains on track.

Brinkburn is continuing on its improvement journey, progress is not always as rapid as we would prefer but our financial situation is steadily improving.

Comprehensive financial information is made available to the Trustees monthly allowing them to discharge their duties more effectively, this is enabled by our comprehensive digital accounting platform which continues to perform well, meeting the needs of the organisation.

Our Financial Recovery Plan continues despite numerous disruptions over the last several years.

Cash reserves have slightly decreased. Energy & Utility accruals remain a source of concern, and the Trustees look forward to working with the local authority to resolve the underlying issues to ascertain the true running cost of the building & swimming pool when repaired and operating efficiently. In this period expense accruals that were 6 and 7 years old respectively were reversed due to the statute of limitations which released £144,000 of accruals.

Brinkburn has reported income of £191,124 and expenditure of £220,314 during 2023/24 resulting in an operating loss of £29,190 which will be covered from our reserves. An additional income of £144,000 has been recorded due to aged accrual reversal. These figures represent a deterioration on the previous periods, especially considering the difficult environment, with the majority of the expenditure pressure coming from mandatory wage uplifts which are not covered by corresponding rises in prices. The accrual reversal has improved our overall balance position considerably.

The performance this period, including the deterioration is line with expectations, as outlined in last year's report. There is a difficult path to navigate regarding affordability to our users. However, we must address the external cost pressures; having made efficiency changes regarding building opening hours we will continue to build volume as a key priority for the next financial year, whilst minimising expenditure on staffing.

The Trustees and Management recognise that there is still significant work yet to be done, and difficult times ahead but believe that careful management and oversight will bring about the results needed to ensure sustainability.

Plans for the future

The Trustees are pleased to report that there continues to be considerable interest in our facilities from new users. Visitors continue to be impressed by our ethos and atmosphere and the standard of our refurbished facilities.

Maintaining and improving our public areas will continue to be the focus of our refurbishment works as we strive to offer the best possible facilities to our local community within our resources.

The Charity adopted an online booking system for the management of our facilities. Brinkburn will continue to develop and expand its marketing plan, focusing on developing and expanding core business and seeking to attract new users.

Our long overdue Annual General Meeting will be held as soon as we have the capacity to do so, we have several documents requiring approval by the membership and look forward to welcoming our members to share and review our progress to date.

We have reached out to South Tyneside Council to seek resolution over outstanding works and accruals, which after extended delays, we hope to see progressed in the next financial period. This remains an area of significant concern to the organisation.

Management and Trustees will continue to analyse financial reports and monitor progress against the Financial Recovery Plan. We are determined to address all financial issues previously raised and will conduct regular reviews to ensure that business targets are being met. We anticipate that the next few financial years will be difficult, with normal operations remaining some way off. Brinkburn as ever will adapt and survive to operate and thrive in the changing environment around us.

Your Trustees will endeavour to meet any challenges as they arise as we continue our work to ensure Brinkburn remains a sustainable and viable resource firmly embedded In the Heart of Our Community.

Trustee's statement

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the Charity, and of incoming resources and the application of those resources to enable them to ensure that the Annual Report and Financial Statements comply with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Financial Statements comply with the requirements of the Charities Act 2011, the Constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees, who are also the Directors of the Charity for the purposes of the Companies Act 2006, hereby present their Annual Report and the following Financial Statements of Brinkburn Charitable Incorporated Organisation for the period ended 31st March 2024.

Signed on behalf of the board of Trustees



David Donohue

Trustee

Brinkburn Charitable Incorporated Organisation

31st March 2024



Financial statements

2023-24

Independent examiners report



Statement of financial activities

Brinkburn Charitable Incorporated Organisation
For the year ended 31 March 2024

Statement of financial activities under FRS 102 SORP

	Endowment funds	Unrestricted funds	Restricted funds	2024 total	2023 Total
Income and endowments					
Donations and legacies	0	220	0	220	168
Income from Charitable Activities	0	184,349	0	184,349	188,241
Other trading activities	0	0	0	0	0
Income from investments	0	1070	0	1070	221
Income from grants	0	149,600	0	149,600	4,331
Total income and endowments	0	335,239	0	335,239	192,961
Expenditure					
Expenditure on raising funds	0	60	0	60	315
Expenditure on charitable activities	0	220,282	0	220,282	196,979
Other expenditure	0	0	0	0	0
Total expenditure	0	220,342	0	220,342	196,979
Net income / (expenditure) before gains and losses on investments	0	334,169	0	334,169	196,979
Net gains / (losses) on investments	0	1070	0	1070	221
Net income / (expenditure) for the year	0	114,897	0	114,897	-4,018
Net gains / (losses) on the revaluation of fixed assets	0	0	0	0	0
Net movement in funds	0	114,897	0	114,897	-4,018
Reconciliation of funds					
Total funds brought forward	0	25,408	994	26,402	25,408
Total funds carried forward	0	140,305	994	141,299	21,390

Income and expenditure

Brinkburn Charitable Incorporated Organisation
For the year ended 31 March 2024

Account	2024	2023
Turnover		
Coffee Bar & Canteen Income	18,554.08	15,751.70
Catering	300.64	1,173.31
General Admissions	5,872.60	4,917.10
Interest Income	1,070.30	220.57
Lettings	56,345.82	56,621.93
Membership Fees	2,635.26	5,009.70
Misc Income	158.98	123.70
Section Funds	1,480.84	592.26
Swimming - Admissions	20,209.06	22,125.09
Swimming - Lessons	47,555.36	54,234.40
Swimming - Schools	19,740.00	20,975.00
Vending Income	11,495.87	6,716.67
Total Turnover	185,418.81	188,461.43
Cost of Sales		
Cost of Goods Sold	15,881.72	10,579.93
Direct Expenses	7,991.92	5,827.06
Pool Salaries / Contractors	832.00	299.00
Employers National Insurance	5,629.67	701.61
Pensions Costs	960.21	1,029.16
Staff Training	2,337.41	2,073.60
Salaries & Wages	120,494.24	108,681.29
Total Cost of Sales	154,127.17	129,191.65
Gross Surplus (Loss)	31,291.64	59,269.78
Administrative Costs		
Advertising & Marketing	60.00	314.63
Audit & Accountancy fees	0.00	600.00
Bank Fees	729.72	2,183.53
Cleaning	2,063.80	2,217.86
Insurance	1,938.40	1,828.72
Interest Paid	0.00	12.56
IT Software and Consumables	822.60	837.74
Licensing & Registrations	2,207.11	2,706.94
Light, Power, Heating	48,000.00	50,000.00
Minibus costs	0.00	595.31
Motor Vehicle Expenses	35.00	25.05
Operating Lease Payments	0.00	(310.07)
Printing & Stationery	1,254.01	400.90
Rates	1,256.16	2,176.00
Repairs & Maintenance	5,601.89	2,152.12
Subscriptions	304.00	304.00
Sundry Expenses	150.00	0.00
Telephone & Internet	510.36	708.03
Trade Refuse	1,281.34	1,033.89
Total Administrative Costs	66,214.39	67,787.21
Operating Surplus (Loss)	(34,922.75)	(8,517.43)

Other Income

Member Donations	220.00	167.97
HMRC Employers NIC Allowance	5,000.00	4,330.81
Reversal of expired accruals	144,000.00	0.00
Grant Income	600.00	0.00
Total Other Income	149,820.00	4,498.78
Surplus (Loss) on Ordinary Activities Before Taxation	114,897.25	(4,018.65)
Surplus (Loss) after Taxation	114,897.25	(4,018.65)

Charity balance sheets

Brinkburn Charitable Incorporated Organisation
For the year ended 31 March 2024

Account	31 Mar 2024	31 Mar 2023
Tangible Assets		
Arts for Wellbeing Donation	2,685.00	2,685.00
Computer Equipment	418.99	418.99
Donated Office Furniture and General Contents	5,000.00	5,000.00
Donated Technogym & MMA Mannequins	1,500.00	1,500.00
Freemasons Donation	3,399.00	3,399.00
Inherited Ancillary Sports & Fitness Equip	12,500.00	12,500.00
Inherited Commercial Kitchen & Associated SS Equip/Furnishings.	15,000.00	15,000.00
Inherited External Fixtures	7,500.00	7,500.00
Inherited General Contents & Equip	12,000.00	12,000.00
Inherited Minibus	7,500.00	7,500.00
Inherited Technogym & Cardio Equip	37,500.00	37,500.00
Inherited Theatre Hall Related Equip	18,000.00	18,000.00
Office Equipment	1,316.58	1,256.08
Plant and Machinery	13,166.32	13,166.32
Relationship Project Donation	2,200.00	2,200.00
Walker Central Boys Club Donation	1,050.00	1,050.00
Total Tangible Assets	140,735.89	140,675.39
Cash at bank and in hand		
Brinkburn Aquatics	25,775.95	15,077.82
Brinkburn CA Business	20,105.65	20,105.65
Brinkburn CA Current	5,000.00	5,000.00
Brinkburn CIO	128,685.72	144,172.94
Brinkburn Reserves Account	76,652.39	75,147.65
Total Cash at bank and in hand	256,219.71	259,504.06
Accounts Receivable	33,454.33	12,164.57
Total Current Assets	289,674.04	271,668.63
Creditors: amounts falling due within one year		
Accounts Payable	3,341.19	5,875.22
Accruals	281,084.67	377,084.67
Historical Adjustment	6,615.80	6,615.80
Member Funds - ring fenced	994.02	994.02
NIC Payable	0.00	(3,620.08)
PAYE Payable	0.00	16.60
PAYE/NIC control account	(2,355.44)	0.00
Pensions Payable	541.29	(10.45)
Rounding	(3.02)	(2.72)
Wages Payable – Payroll	0.00	(17.21)
	290,218.51	386,935.85
Net Current Assets (Liabilities)	(430.47)	(115,267.22)
Total Assets less Current Liabilities	140,305.42	25,408.17
Net Assets	140,305.42	25,408.17
Current Year Earnings	114,897.25	(4,018.65)
Reserves - Brinkburn CIO Surplus./Deficit Bal	25,408.17	29,426.82
Total Capital & Reserves	140,305.42	25,408.17

Statement of cash flows

Brinkburn Charitable Incorporated Organisation
For the year ended 31 March 2024

Account	2024	2023
Operating Activities		
Receipts from customers	164,037.50	187,787.93
Payments to suppliers and employees	(222,915.49)	(191,843.42)
Cash receipts from other operating activities	149,837.55	4,489.78
Net Cash Flows from Operating Activities	90,959.56	434.29
Investing Activities		
Payment for property, plant and equipment	(60.50)	(786.40)
Net Cash Flows from Investing Activities	(60.50)	(786.40)
Financing Activities		
Other cash items from financing activities	(94,183.41)	40,135.81
Net Cash Flows from Financing Activities	94,183.41	40,135.81
Net Cash Flows	(3,284.35)	39,783.70
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	259,504.06	219,720.36
Net change in cash for period	(3,284.35)	39,783.70
Cash and cash equivalents at end of period	256,219.71	259,504.06

Notes to the accounts

Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) – Charities SORP (FRS102) (effective 1st January 2019) – The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds are available for use subject to the restrictions imposed by the donor at the time of exchange of monies or through terms of appeal.

Income

Recognition of income – Income is included in the Statement of Financial Activities (SOFA) when it is deemed probable that charity will receive it.

Expenditure

Expenditure is recognised on an accrual's basis. Expenditure on raising funds relate to the costs incurred in attracting donations and fundraising activities. Expenditure on charitable activities relate to the costs incurred in the delivery of activities to further its objects, including governance costs.

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

Volunteer help

The value of any voluntary help/assistance received is not included within the accounts.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the organisation pays fixed contributions into a separate entity. Once the contributions have been paid the organisation has no further payments obligations. The contributions are recognised as expenses when they fall due. The assets of the plan are held separately from the company in independently administered funds.

Trustee remuneration, benefits and expenses

None to note.

Related party transactions

None to note.

Staff remuneration

No employees received employer benefits above £60,000 in the reporting period.

Key management personnel

The aggregate amount of employee benefits received by key management personnel (i.e., trustees and senior management) for planning, directing, and controlling the activities of the charity is £33,000.

Any member may physically examine this report by appointment at the centre's reception.

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