

BROOKSIDE CENTRAL (CIO)

England & Wales · Charity number 1172037

Details

Status Registered

Legal form CIO

Registered 2017-03-15

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

Contact

Address Brookside Community Centre
Bembridge
Telford
Shropshire
TF3 1NE

Phone 01952382180

Email reception@brooksidecentral.co.uk

Website www.brooksidecentral.co.uk

Activities

Objects: TO FURTHER OR BENEFIT THE RESIDENTS OF BROOKSIDE, STIRCHLEY, TELFORD, SHROPSHIRE AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES AND VOTING MEMBERS SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: Management of Brookside Central Community Centre delivering services and activities to the community. All income from room hire is used to run the centre

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Telford & Wrekin

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£126,422	£205,383	-	-
2024-03-31	£245,306	£233,572	-	-
2023-03-31	£140,456	£119,514	-	-
2022-03-31	£110,161	£72,857	-	-
2021-03-31	£78,412	£72,825	-	-
2020-03-31	£54,067	£97,471	-	-

Trustees

Name	Role	Appointed
Annemarie Blissett		2024-04-18
Dawn Brazier		2025-06-14
Isabell Langford		2024-04-18
Lynda-Marie Roberts		2025-10-22
Stuart Cook		2024-05-14

BROOKSIDE CENTRAL (CIO)

England & Wales - Charity number 1172037

Accounts

REGISTERED COMPANY NUMBER: CE010564 (England and Wales)
REGISTERED CHARITY NUMBER: 1172037

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
FOR
BROOKSIDE CENTRAL CIO

D E Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

BROOKSIDE CENTRAL CIO

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2025

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BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To further or benefit the residents of Brookside, Stirchley, Telford, Shropshire and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and this local authorities voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the objective of improving the condition of life for the residents.

In furtherance of these objectives but not otherwise, the trustees and voting members shall have power:

To establish or secure the establishment of a community centre and maintain or manage or cooperate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

Public benefit

The main activity is undertaken to further our charitable objective for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Human Resources

Staffing & Leadership

- Transitioned staff: The Brookside Big Local Co-ordinator and the Brookside Big Local Assistant left the company to move on to new opportunities. A new Project Lead was recruited for Brookside Big Local during this financial year. And the Centre Manager increased hours from 30 to 35 weekly.

Volunteer & Community Engagement

- Continued active community engagement through events like jumble sales, craft stalls, and themed days (e.g., Pokémon Day).
- Partnership work: Collaboration with Holmer Lake Primary School (litter picks) and student work experience placements from Telford Park School.
- Volunteers were recruited throughout this period.

BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2025**

Operations

Building & Maintenance

- Ongoing repair issues meant that higher maintenance costs incurred.
- Lift in Burnside remains broken; grants are being applied for to fix this.
- Building improvements: Fresh paintwork, outdoor tap installation for planters.

Health & Safety

- No major incidents reported, regular safety updates in place.
- Security: Reviewed and considered alternative providers however decision was made to stay with current provider.

Building Usage & Bookings

- Fluctuating bookings: Community groups leaving (some citing support and maintenance issues), but efforts ongoing to increase regular and new bookings.
- Special events: Easter promotional café offers; community engagement events held successfully.
- Challenges: Limited support for community use and inconsistent room availability have impacted bookings.

Strategic & Development Plans

- Initial strategic plan drafted; further updates pending.
- Collaboration with Telford & Wrekin Council: Focused on community support, marketing, and increasing room hire.
- Future initiatives include: asset transfer resolution for Brookside Big Local CIC and planning for building refurbishment grants.

Finance & Funding

Funding & Projects

- Brookside Big Local (BBL) continued to deliver community projects and fund new community groups.

Summary & Outlook

Brookside Community Centre remains a vital hub, despite ongoing building maintenance challenges and fluctuating room bookings. Strategic initiatives focus on building repairs, strengthening community partnerships, and securing sustainable funding. The organisation continues to adapt through staff restructuring, community engagement, and seeking grants for refurbishment. The next steps include resolving asset transfer with Brookside Big Local CIC, implementing building upgrades, and enhancing marketing efforts to boost usage and financial stability.

FINANCIAL REVIEW

Reserves policy

The Charity is funded by grants and there is no certainty what will be received in the future.

To cover for possible short term declines in grants, Trustees try and maintain reserves of at least £70,000 to cover one years expenses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES
for the Year Ended 31st March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE010564 (England and Wales)

Registered Charity number

1172037

Registered office

Brookside Central Community Centre

Burford

Brookside

Telford

Shropshire

TF3 1LP

Trustees

S Cook

I Langford

A Blissett

L Roberts (appointed 22.10.25)

R Talbot (appointed 15.8.25)

D Brazier (appointed 14.6.25)

Independent Examiner

Russell Ball FCA

D E Ball & Co Limited

Chartered Accountants

15 Bridge Road

Wellington

Telford

Shropshire

TF1 1EB

Approved by order of the board of trustees on 12th January 2026 and signed on its behalf by:

S Cook - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BROOKSIDE CENTRAL CIO**

Independent examiner's report to the trustees of Brookside Central CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Russell Ball FCA

DE Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

12th January 2026

BROOKSIDE CENTRAL CIO

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,920	55,334	65,254	192,342
Other trading activities	2	59,522	-	59,522	50,905
Investment income	3	1,646	-	1,646	2,059
Total		<u>71,088</u>	<u>55,334</u>	<u>126,422</u>	<u>245,306</u>
EXPENDITURE ON					
Charitable activities					
Maintaing a community centre.		<u>129,856</u>	<u>75,527</u>	<u>205,383</u>	<u>233,572</u>
NET INCOME/(EXPENDITURE)		(58,768)	(20,193)	(78,961)	11,734
RECONCILIATION OF FUNDS					
Total funds brought forward		89,931	42,819	132,750	121,016
TOTAL FUNDS CARRIED FORWARD		<u><u>31,163</u></u>	<u><u>22,626</u></u>	<u><u>53,789</u></u>	<u><u>132,750</u></u>

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

BALANCE SHEET

31st March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	8	7,484	5,143	12,627	17,130
CURRENT ASSETS					
Debtors	9	15,799	-	15,799	5,943
Cash at bank and in hand		14,511	17,483	31,994	114,868
		<u>30,310</u>	<u>17,483</u>	<u>47,793</u>	<u>120,811</u>
CREDITORS					
Amounts falling due within one year	10	(6,631)	-	(6,631)	(5,191)
NET CURRENT ASSETS		<u>23,679</u>	<u>17,483</u>	<u>41,162</u>	<u>115,620</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>31,163</u>	<u>22,626</u>	<u>53,789</u>	<u>132,750</u>
NET ASSETS		<u>31,163</u>	<u>22,626</u>	<u>53,789</u>	<u>132,750</u>
FUNDS	11				
Unrestricted funds				31,163	89,931
Restricted funds				22,626	42,819
TOTAL FUNDS				<u>53,789</u>	<u>132,750</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

BALANCE SHEET - continued
31st March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12th January 2026 and were signed on its behalf by:

S Cook - Trustee

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31st March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Improvements to property	- 33% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Other income	6,093	12,995
Room hire	53,429	37,910
	<u>59,522</u>	<u>50,905</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	1,646	2,059
	<u>1,646</u>	<u>2,059</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	4,503	3,269
	<u>4,503</u>	<u>3,269</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

6. STAFF COSTS

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

	31.3.25	31.3.24
Charitable activities	7	6
	<u>7</u>	<u>6</u>

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

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,275	179,067	192,342
Other trading activities	50,905	-	50,905
Investment income	2,059	-	2,059
Total	<u>66,239</u>	<u>179,067</u>	<u>245,306</u>
EXPENDITURE ON			
Charitable activities			
Maintaing a community centre.	62,470	171,102	233,572
NET INCOME	3,769	7,965	11,734
RECONCILIATION OF FUNDS			
Total funds brought forward	86,162	34,854	121,016
TOTAL FUNDS CARRIED FORWARD	<u>89,931</u>	<u>42,819</u>	<u>132,750</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2024 and 31st March 2025	10,087	13,037	1,818	7,634	32,576
DEPRECIATION					
At 1st April 2024	6,532	3,437	751	4,726	15,446
Charge for year	1,240	1,440	160	1,663	4,503
At 31st March 2025	7,772	4,877	911	6,389	19,949
NET BOOK VALUE					
At 31st March 2025	2,315	8,160	907	1,245	12,627
At 31st March 2024	3,555	9,600	1,067	2,908	17,130

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	13,714	3,329
Prepayments	2,085	2,614
	15,799	5,943
	15,799	5,943

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	-	255
Accrued expenses	6,631	4,936
	6,631	4,936
	6,631	4,936

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	89,931	(58,768)	31,163
Restricted funds			
Eatwell & Breakfast Club	-	14,598	14,598
Brookside Big Local	42,819	(34,791)	8,028
	42,819	(20,193)	22,626
TOTAL FUNDS	132,750	(78,961)	53,789

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,088	(129,856)	(58,768)
Restricted funds			
Eatwell & Breakfast Club	22,615	(8,017)	14,598
Brookside Big Local	32,719	(67,510)	(34,791)
	55,334	(75,527)	(20,193)
TOTAL FUNDS	126,422	(205,383)	(78,961)

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	86,162	3,769	89,931
Restricted funds			
Brookside Big Local	34,854	7,965	42,819
TOTAL FUNDS	<u>121,016</u>	<u>11,734</u>	<u>132,750</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,239	(62,470)	3,769
Restricted funds			
Brookside Big Local	179,067	(171,102)	7,965
TOTAL FUNDS	<u>245,306</u>	<u>(233,572)</u>	<u>11,734</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	86,162	(54,999)	31,163
Restricted funds			
Eatwell & Breakfast Club	-	14,598	14,598
Brookside Big Local	34,854	(26,826)	8,028
	<u>34,854</u>	<u>(12,228)</u>	<u>22,626</u>
TOTAL FUNDS	<u>121,016</u>	<u>(67,227)</u>	<u>53,789</u>

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2025

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,327	(192,326)	(54,999)
Restricted funds			
Eatwell & Breakfast Club	22,615	(8,017)	14,598
Brookside Big Local	211,786	(238,612)	(26,826)
	<u>234,401</u>	<u>(246,629)</u>	<u>(12,228)</u>
TOTAL FUNDS	<u><u>371,728</u></u>	<u><u>(438,955)</u></u>	<u><u>(67,227)</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

13. FUNDS

General Fund

Retained funds are maximized to enable the continuing provision of the charitable activities in the future.

Restricted Funds

Material Grants received for specific purposes are ringed fenced so that the general funds can clearly be identified.

BROOKSIDE CENTRAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Local grants	65,254	192,342
Other trading activities		
Other income	6,093	12,995
Room hire	53,429	37,910
	<hr/>	<hr/>
	59,522	50,905
Investment income		
Deposit account interest	1,646	2,059
	<hr/>	<hr/>
Total incoming resources	126,422	245,306
 EXPENDITURE		
Charitable activities		
Wages	98,908	92,998
Pensions	1,731	1,280
Rates and water	1,375	1,228
Insurance	5,495	4,841
Light and heat	22,309	20,806
Telephone	120	147
Postage and stationery	1,527	2,623
Sundries	4,382	6,857
Key holding and lock services	4,845	3,080
Repairs and renewals	5,789	12,667
Alarm and security	1,052	1,686
Subscriptions	1,355	2,963
Waste collection	3,289	5,523
Wellbeing and Breakfast club	8,024	-
Activities	39,479	72,554
Accountancy	1,200	1,050
Improvements to property	1,240	203
Depreciation - Plant and machinery	1,440	1,274
Depreciation - Fixtures and fittings	160	188
Depreciation - Computer equipment	1,663	1,604
	<hr/>	<hr/>
	205,383	233,572
Total resources expended	<hr/>	<hr/>
	205,383	233,572
Net (expenditure)/income	<hr/> <hr/>	<hr/> <hr/>
	(78,961)	11,734

This page does not form part of the statutory financial statements

BROOKSIDE CENTRAL (CIO)

England & Wales - Charity number 1172037

Accounts

REGISTERED COMPANY NUMBER: CE010564 (England and Wales)
REGISTERED CHARITY NUMBER: 1172037

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
FOR
BROOKSIDE CENTRAL CIO

D E Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

BROOKSIDE CENTRAL CIO

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for the Year Ended 31st March 2024

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BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To further or benefit the residents of Brookside, Stirchley, Telford, Shropshire and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and this local authorities voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the objective of improving the condition of life for the residents.

In furtherance of these objectives but not otherwise, the trustees and voting members shall have power:

To establish or secure the establishment of a community centre and maintain or manage or cooperate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

Public benefit

The main activity is undertaken to further our charitable objective for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Staffing

Brookside Central CIO staffing structure changed during this financial year, adding two new roles within the company: Brookside Big Local Project Officer, Café Operator and a Receptionist.

All positions were successfully filled and probationary periods were passed during this year, appraisals went well and appropriate targets were set in line with job descriptions.

The centre manager went off on maternity leave in June 2023 and did not fully return until March 2024, during this time another member of staff took over as temporary manager and this had a direct impact on the operational running and financial stability of Brookside Central CIO.

Leaseholders

All licences remained within the building this year, with rental costs being renegotiated.

Brookside Community Preschool made the decision to switch from a room hire agreement to a license for stability and to secure a annual contract.

The current leaseholders are: Brookside Community Preschool, Recharge Telford and Severn Training and Schools Alliance.

Building and café

Brookside Central opened the café during this year, which has been successful during its first year of operation. Although not breaking even, it has established a good customer base and has taken on external catering which is expected to grow during the next financial year.

On the 15th May 2023, Environmental Health Office came and inspected the kitchen, and our food handling practises and our café was awarded a 5* rating.

Building maintenance was carried out at expected times and the building remains up to a high standard.

BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2024**

Health and Safety

There were no major accidents or incidents during this period.

Room Bookings

Room bookings capacity within the centre has fallen this year due to changes of operation and increased local competition, within the next financial year a big push on increasing room bookings will be going ahead.

Brookside Big Local

This year had been a successful year for Brookside Big Local who put on a range of activities and events for the local community:

- King's coronation event for local care homes and schools
- Black history event for local schools
- Brookside Big Bang
- Santa Float around Brookside
- Youth Fun Day
- Christmas Food hamper giveaway
- Summer active trail
- Easter active trail

Brookside Big Local also funded a community garden at the rear entrance of the community centre and new signage for the community centre

FINANCIAL REVIEW

Reserves policy

The Charity is funded by grants and there is no certainty what will be received in the future.

To cover for possible short term declines in grants, Trustees try and maintain reserves of at least £70,000 to cover one years expenses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE010564 (England and Wales)

Registered Charity number

1172037

Registered office

Brookside Central Community Centre
Burford
Brookside
Telford
Shropshire
TF3 1LP

BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES
for the Year Ended 31st March 2024

Trustees

J S Smith
Mrs J D Idiens Chairperson
A E Hudson
S Cook
I Langford
A Blissett

Independent Examiner

Russell Ball FCA
D E Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

Approved by order of the board of trustees on 20th January 2025 and signed on its behalf by:

Mrs J D Idiens - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BROOKSIDE CENTRAL CIO

Independent examiner's report to the trustees of Brookside Central CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Russell Ball FCA

DE Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

20th January 2025

BROOKSIDE CENTRAL CIO

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,275	179,067	192,342	101,009
Other trading activities	2	50,905	-	50,905	38,777
Investment income	3	2,059	-	2,059	670
Total		<u>66,239</u>	<u>179,067</u>	<u>245,306</u>	<u>140,456</u>
 EXPENDITURE ON					
Charitable activities					
Maintaing a community centre.		<u>62,470</u>	<u>171,102</u>	<u>233,572</u>	<u>119,514</u>
NET INCOME		3,769	7,965	11,734	20,942
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>86,162</u>	<u>34,854</u>	<u>121,016</u>	<u>100,074</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>89,931</u></u>	<u><u>42,819</u></u>	<u><u>132,750</u></u>	<u><u>121,016</u></u>

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

BALANCE SHEET
31st March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	8	11,987	5,143	17,130	5,967
CURRENT ASSETS					
Debtors	9	5,943	-	5,943	5,979
Cash at bank and in hand		77,192	37,676	114,868	113,389
		<u>83,135</u>	<u>37,676</u>	<u>120,811</u>	<u>119,368</u>
CREDITORS					
Amounts falling due within one year	10	(5,191)	-	(5,191)	(4,319)
		<u>77,944</u>	<u>37,676</u>	<u>115,620</u>	<u>115,049</u>
NET CURRENT ASSETS					
		<u>89,931</u>	<u>42,819</u>	<u>132,750</u>	<u>121,016</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>89,931</u>	<u>42,819</u>	<u>132,750</u>	<u>121,016</u>
NET ASSETS					
		<u>89,931</u>	<u>42,819</u>	<u>132,750</u>	<u>121,016</u>
FUNDS	11				
Unrestricted funds				89,931	86,162
Restricted funds				42,819	34,854
TOTAL FUNDS				<u>132,750</u>	<u>121,016</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

BALANCE SHEET - continued
31st March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20th January 2025 and were signed on its behalf by:

J D Idiens - Trustee

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31st March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Improvements to property	- 33% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2024

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Other income	12,995	1,000
Room hire	37,910	37,777
	<u>50,905</u>	<u>38,777</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>2,059</u>	<u>670</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>3,269</u>	<u>1,150</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

6. STAFF COSTS

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

	31.3.24	31.3.23
Charitable activities	<u>6</u>	<u>2</u>

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

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,451	51,558	101,009
Other trading activities	38,777	-	38,777
Investment income	670	-	670
Total	<u>88,898</u>	<u>51,558</u>	<u>140,456</u>
EXPENDITURE ON			
Charitable activities			
Maintaining a community centre.	98,854	20,660	119,514
NET INCOME/(EXPENDITURE)	(9,956)	30,898	20,942
RECONCILIATION OF FUNDS			
Total funds brought forward	96,118	3,956	100,074
TOTAL FUNDS CARRIED FORWARD	<u>86,162</u>	<u>34,854</u>	<u>121,016</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2023	6,329	3,546	1,818	6,451	18,144
Additions	3,758	9,491	-	1,183	14,432
At 31st March 2024	<u>10,087</u>	<u>13,037</u>	<u>1,818</u>	<u>7,634</u>	<u>32,576</u>
DEPRECIATION					
At 1st April 2023	6,329	2,163	563	3,122	12,177
Charge for year	203	1,274	188	1,604	3,269
At 31st March 2024	<u>6,532</u>	<u>3,437</u>	<u>751</u>	<u>4,726</u>	<u>15,446</u>
NET BOOK VALUE					
At 31st March 2024	<u>3,555</u>	<u>9,600</u>	<u>1,067</u>	<u>2,908</u>	<u>17,130</u>
At 31st March 2023	<u>-</u>	<u>1,383</u>	<u>1,255</u>	<u>3,329</u>	<u>5,967</u>

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	3,329	2,901
Prepayments	2,614	3,078
	5,943	5,979
	5,943	5,979

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	255	-
Accrued expenses	4,936	4,319
	5,191	4,319
	5,191	4,319

11. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	86,162	3,769	89,931
Restricted funds			
Brookside Big Local	34,854	7,965	42,819
	121,016	11,734	132,750
TOTAL FUNDS	121,016	11,734	132,750

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	66,239	(62,470)	3,769
Restricted funds			
Brookside Big Local	179,067	(171,102)	7,965
	245,306	(233,572)	11,734
TOTAL FUNDS	245,306	(233,572)	11,734

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	96,118	(9,956)	86,162
Restricted funds			
Eatwell & Breakfast Club	3,956	(3,956)	-
Brookside Big Local	-	34,854	34,854
	<hr/>	<hr/>	<hr/>
	3,956	30,898	34,854
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>100,074</u>	<u>20,942</u>	<u>121,016</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	88,898	(98,854)	(9,956)
Restricted funds			
Eatwell & Breakfast Club	-	(3,956)	(3,956)
Brookside Big Local	51,558	(16,704)	34,854
	<hr/>	<hr/>	<hr/>
	51,558	(20,660)	30,898
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>140,456</u>	<u>(119,514)</u>	<u>20,942</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	96,118	(6,187)	89,931
Restricted funds			
Eatwell & Breakfast Club	3,956	(3,956)	-
Brookside Big Local	-	42,819	42,819
	<hr/>	<hr/>	<hr/>
	3,956	38,863	42,819
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>100,074</u>	<u>32,676</u>	<u>132,750</u>

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	155,137	(161,324)	(6,187)
Restricted funds			
Eatwell & Breakfast Club	-	(3,956)	(3,956)
Brookside Big Local	230,625	(187,806)	42,819
	<u>230,625</u>	<u>(191,762)</u>	<u>38,863</u>
TOTAL FUNDS	<u><u>385,762</u></u>	<u><u>(353,086)</u></u>	<u><u>32,676</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

13. FUNDS

General Fund

Retained funds are maximized to enable the continuing provision of the charitable activities in the future.

Restricted Funds

Material Grants received for specific purposes are ringed fenced so that the general funds can clearly be identified.

BROOKSIDE CENTRAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Local grants	192,342	101,009
Other trading activities		
Other income	12,995	1,000
Room hire	37,910	37,777
	<hr/>	<hr/>
	50,905	38,777
Investment income		
Deposit account interest	2,059	670
	<hr/>	<hr/>
Total incoming resources	245,306	140,456
 EXPENDITURE		
Charitable activities		
Wages	92,998	49,040
Pensions	1,280	1,291
Rates and water	1,228	1,412
Insurance	4,841	4,062
Light and heat	20,806	12,378
Telephone	147	47
Postage and stationery	2,623	1,335
Sundries	6,857	7,015
Key holding and lock services	3,080	4,340
Repairs and renewals	12,667	20,457
Alarm and security	1,686	1,536
Subscriptions	2,963	2,691
Waste collection	5,523	2,613
Activities	72,554	9,147
Accountancy	1,050	1,000
Improvements to property	203	-
Depreciation - Plant and machinery	1,274	244
Depreciation - Fixtures and fittings	188	222
Depreciation - Computer equipment	1,604	684
	<hr/>	<hr/>
	233,572	119,514
Total resources expended	<hr/>	<hr/>
	233,572	119,514
Net income	<hr/> <hr/>	<hr/> <hr/>
	11,734	20,942

This page does not form part of the statutory financial statements

BROOKSIDE CENTRAL (CIO)

England & Wales - Charity number 1172037

Accounts

REGISTERED COMPANY NUMBER: CE010564 (England and Wales)
REGISTERED CHARITY NUMBER: 1172037

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
FOR
BROOKSIDE CENTRAL CIO

D E Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

BROOKSIDE CENTRAL CIO

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2023

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BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To further or benefit the residents of Brookside, Stirchley, Telford, Shropshire and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and this local authorities voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the objective of improving the condition of life for the residents.

In furtherance of these objectives but not otherwise, the trustees and voting members shall have power:

To establish or secure the establishment of a community centre and maintain or manage or cooperate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

Public benefit

The main activity is undertaken to further our charitable objective for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Staffing

The administration assistant probationary period came to an end during this period and all appraisals went well and appropriate targets were set.

Brookside Central CIO also advertised and appointed a caretaking assistant during this period. They completed training and this had made the operations of the centre smoother.

Leaseholders

During this financial year, Stirchley and Brookside Parish Council surrendered the lease for the building back to Telford and Wrekin Council. Brookside Central CIO were then offered the lease directly with Telford and Wrekin Council, this was signed and completed in March 2023.

As a part of this; the CIO now can hold licences with Recharge and can decide the future of the café space within Brookside Central Community Centre.

Building

During this period the centre had a full upgrade of Wi-Fi, meaning we can offer a better service to our centre users and customers.

An external defibrillator case was fitted at the front of the building so anyone in the community can use the defibrillator in the event of an emergency.

BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2023**

Health and Safety

There were no major accidents or incidents during this period.

Public relations and partnership working

During this period Brookside Central CIO worked in partnership with Capgemini and completed their community challenge. As part of this we worked with students from the University about key areas where we as a small charity face challenges and barriers and to work together to find ways to overcome these. One of the main problems of the centre is that we do not have an active and live website- the main outcome of the challenge was that the students created a website which is now live and linked to our domain. (www.brooksidecentral.co.uk)

As part of our press and public relations Brookside Central CIO Centre Manager went onto BBC Breakfast TV to promote the community centre and the work we do in Brookside to help the community in relation to the cost of living crisis.

Brookside Central CIO also began partnering with the Brookside Supermarket; in October Biggie (shop owner) brought all tickets to our Halloween disco and gave them out free of charge to children on the Brookside estate. He also put on a special at the chip shop on the day of the disco for families.

Centre Manager of Brookside Central CIO and the Brookside Big Local Co-ordinator attended Big Local Connects in October 2022; a national networking event for all Big Local areas where they met lots of other community workers to share best practices and find out about up-and-coming opportunities for Brookside Central Community Centre.

Finally, to increase public relations the Centre Manager became a Life Ready Work Ready volunteer with Telford and Wrekin Council. Where she went into local primary schools to talk to them about being a charity worker and the work Brookside Central CIO does.

Room Bookings

Room bookings during this period have gradually increased.

Brookside Big Local

At the start of this period Brookside Central CIO was approached by Brookside Big Local with a proposal to take on the Human Resources Contract. Considering this the Brookside Big Local Co-ordinator's employment was transferred to Brookside Central CIO but being funded by Brookside Big Local, with their strategic direction and targets also being set by Brookside Big Local.

In December 2022; Brookside Central CIO took on the full role of the locally trusted organisation for Brookside Big Local. Meaning that not only is the CIO responsible for the HR responsibilities but now also responsible for the financial monitoring and responsibilities and all other legalities.

FINANCIAL REVIEW

Reserves policy

The Charity is funded by grants and there is no certainty what will be received in the future.

To cover for possible short term declines in grants, Trustees try and maintain reserves of at least £70,000 to cover one years expenses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE010564 (England and Wales)

Registered Charity number

1172037

BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES
for the Year Ended 31st March 2023

Registered office

Brookside Central Community Centre
Burford
Brookside
Telford
Shropshire
TF3 1LP

Trustees

J S Smith
Mrs J D Idiens Chairperson
J Loveridge
C Lloyd
A E Hudson
T McCue (appointed 6.5.22)
A R H England (appointed 6.5.22)

Independent Examiner

D E Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

Approved by order of the board of trustees on 16th January 2024 and signed on its behalf by:

Mrs J D Idiens - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BROOKSIDE CENTRAL CIO**

Independent examiner's report to the trustees of Brookside Central CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Russell Ball

D E Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

16th January 2024

BROOKSIDE CENTRAL CIO

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		49,451	51,558	101,009	76,141
Other trading activities	2	38,777	-	38,777	34,005
Investment income	3	670	-	670	15
Total		<u>88,898</u>	<u>51,558</u>	<u>140,456</u>	<u>110,161</u>
 EXPENDITURE ON					
Charitable activities					
Maintaining a community centre.		<u>98,854</u>	<u>20,660</u>	<u>119,514</u>	<u>72,857</u>
NET INCOME/(EXPENDITURE)		(9,956)	30,898	20,942	37,304
 RECONCILIATION OF FUNDS					
Total funds brought forward		96,118	3,956	100,074	62,770
TOTAL FUNDS CARRIED FORWARD		<u><u>86,162</u></u>	<u><u>34,854</u></u>	<u><u>121,016</u></u>	<u><u>100,074</u></u>

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

BALANCE SHEET
31st March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	8	5,967	-	5,967	3,262
CURRENT ASSETS					
Debtors	9	5,979	-	5,979	8,142
Cash at bank and in hand		78,535	34,854	113,389	92,343
		<u>84,514</u>	<u>34,854</u>	<u>119,368</u>	<u>100,485</u>
CREDITORS					
Amounts falling due within one year	10	(4,319)	-	(4,319)	(3,673)
NET CURRENT ASSETS		<u>80,195</u>	<u>34,854</u>	<u>115,049</u>	<u>96,812</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>86,162</u>	<u>34,854</u>	<u>121,016</u>	<u>100,074</u>
NET ASSETS		<u>86,162</u>	<u>34,854</u>	<u>121,016</u>	<u>100,074</u>
FUNDS	11				
Unrestricted funds				86,162	96,118
Restricted funds				34,854	3,956
TOTAL FUNDS				<u>121,016</u>	<u>100,074</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16th January 2024 and were signed on its behalf by:

J D Idiens - Trustee

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31st March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Improvements to property	- 33% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2023

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Other income	1,000	744
Fund raising	-	256
Room hire	37,777	30,975
Wellbeing and Breakfast club	-	2,030
	<u>38,777</u>	<u>34,005</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>670</u>	<u>15</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>1,150</u>	<u>1,797</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

6. STAFF COSTS

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

	31.3.23	31.3.22
Charitable activities	<u>2</u>	<u>1</u>

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

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,141	-	76,141
Other trading activities	25,331	8,674	34,005
Investment income	15	-	15
Total	<u>101,487</u>	<u>8,674</u>	<u>110,161</u>
EXPENDITURE ON			
Charitable activities			
Maintaining a community centre.	71,677	1,180	72,857
NET INCOME			
Transfers between funds	29,810	7,494	37,304
	7,494	(7,494)	-
Net movement in funds	<u>37,304</u>	<u>-</u>	<u>37,304</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	58,814	3,956	62,770
TOTAL FUNDS CARRIED FORWARD	<u><u>96,118</u></u>	<u><u>3,956</u></u>	<u><u>100,074</u></u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2022	6,329	3,546	1,818	2,596	14,289
Additions	-	-	-	3,855	3,855
At 31st March 2023	<u>6,329</u>	<u>3,546</u>	<u>1,818</u>	<u>6,451</u>	<u>18,144</u>
DEPRECIATION					
At 1st April 2022	6,329	1,919	341	2,438	11,027
Charge for year	-	244	222	684	1,150
At 31st March 2023	<u>6,329</u>	<u>2,163</u>	<u>563</u>	<u>3,122</u>	<u>12,177</u>
NET BOOK VALUE					
At 31st March 2023	<u>-</u>	<u>1,383</u>	<u>1,255</u>	<u>3,329</u>	<u>5,967</u>
At 31st March 2022	<u>-</u>	<u>1,627</u>	<u>1,477</u>	<u>158</u>	<u>3,262</u>

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.3.23	31.3.22
	£	£
Trade debtors	2,901	6,368
Prepayments	3,078	1,774
	<u>5,979</u>	<u>8,142</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.3.23	31.3.22
	£	£
Accrued expenses	4,319	3,673
	<u>4,319</u>	<u>3,673</u>

11. MOVEMENT IN FUNDS			
		Net	
	At 1.4.22	movement	At
	£	in funds	31.3.23
		£	£
Unrestricted funds			
General fund	96,118	(9,956)	86,162
Restricted funds			
Eatwell & Breakfast Club	3,956	(3,956)	-
Brookside Big Local	-	34,854	34,854
	<u>3,956</u>	<u>30,898</u>	<u>34,854</u>
TOTAL FUNDS	<u>100,074</u>	<u>20,942</u>	<u>121,016</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	88,898	(98,854)	(9,956)
Restricted funds			
Eatwell & Breakfast Club	-	(3,956)	(3,956)
Brookside Big Local	51,558	(16,704)	34,854
	<u>51,558</u>	<u>(20,660)</u>	<u>30,898</u>
TOTAL FUNDS	<u>140,456</u>	<u>(119,514)</u>	<u>20,942</u>

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	58,814	29,810	7,494	96,118
Restricted funds				
Eatwell & Breakfast Club	3,956	7,494	(7,494)	3,956
TOTAL FUNDS	<u>62,770</u>	<u>37,304</u>	<u>-</u>	<u>100,074</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,487	(71,677)	29,810
Restricted funds			
Eatwell & Breakfast Club	8,674	(1,180)	7,494
TOTAL FUNDS	<u>110,161</u>	<u>(72,857)</u>	<u>37,304</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	58,814	19,854	7,494	86,162
Restricted funds				
Eatwell & Breakfast Club	3,956	3,538	(7,494)	-
Brookside Big Local	-	34,854	-	34,854
	<u>3,956</u>	<u>38,392</u>	<u>(7,494)</u>	<u>34,854</u>
TOTAL FUNDS	<u>62,770</u>	<u>58,246</u>	<u>-</u>	<u>121,016</u>

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	190,385	(170,531)	19,854
Restricted funds			
Eatwell & Breakfast Club	8,674	(5,136)	3,538
Brookside Big Local	51,558	(16,704)	34,854
	<u>60,232</u>	<u>(21,840)</u>	<u>38,392</u>
TOTAL FUNDS	<u><u>250,617</u></u>	<u><u>(192,371)</u></u>	<u><u>58,246</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

13. FUNDS

General Fund

Retained funds are maximized to enable the continuing provision of the charitable activities in the future.

Restricted Funds

Material Grants received for specific purposes are ringed fenced so that the general funds can clearly be identified.

BROOKSIDE CENTRAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2023

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Local grants	101,009	76,141
Other trading activities		
Other income	1,000	744
Fund raising	-	256
Room hire	37,777	30,975
Wellbeing and Breakfast club	-	2,030
	<hr/>	<hr/>
	38,777	34,005
Investment income		
Deposit account interest	670	15
	<hr/>	<hr/>
Total incoming resources	140,456	110,161
 EXPENDITURE		
Charitable activities		
Wages	49,040	24,103
Wages recharge from SBPC	-	8,282
Pensions	1,291	931
Rates and water	1,412	770
Insurance	4,062	3,736
Light and heat	12,378	9,599
Telephone	47	154
Postage and stationery	1,335	1,501
Sundries	7,015	4,208
Key holding and lock services	4,340	1,669
Repairs and renewals	20,457	8,631
Alarm and security	1,536	756
Subscriptions	2,691	2,092
Waste collection	2,613	2,473
Wellbeing and Breakfast club	2,772	1,180
Big Local programme	6,375	-
Accountancy	1,000	975
Depreciation - Property improvements	-	761
Depreciation - Plant and machinery	244	287
Depreciation - Fixtures and fittings	222	100
Depreciation - Computer equipment	684	649
	<hr/>	<hr/>
	119,514	72,857
	<hr/>	<hr/>
Total resources expended	119,514	72,857
	<hr/>	<hr/>
Net income	20,942	37,304
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

BROOKSIDE CENTRAL (CIO)

England & Wales - Charity number 1172037

Accounts

REGISTERED COMPANY NUMBER: CE010564 (England and Wales)
REGISTERED CHARITY NUMBER: 1172037

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022
FOR
BROOKSIDE CENTRAL CIO

D E Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

BROOKSIDE CENTRAL CIO

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2022

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BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To further or benefit the residents of Brookside, Stirchley, Telford, Shropshire and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and this local authorities voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the objective of improving the condition of life for the residents.

In furtherance of these objectives but not otherwise, the trustees and voting members shall have power:

To establish or secure the establishment of a community centre and maintain or manage or cooperate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

Public benefit

The main activity is undertaken to further our charitable objective for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Staffing

In October 2021, Brookside Central CIO started recruitment process for an Administration Assistant. This role has now successfully been filled, and they have passed a 3-month probationary period. The administration assistant role has been crucial to the reopening of the centre as they have taken on centre bookings and front of house roles.

Volunteer recruitment, training and retention is ongoing.

Leaseholders

Leaseholders have now returned to the centre, with the addition of Severn Training and Schools Alliance who have joined the building. Bookings from September onwards increased significantly.

Events

During the year Brookside Central CIO held a few events/ programmes as lockdown finished.

Starting with the Happy, Healthy, Active, Holidays programme for children living in Brookside on Income Related Free School Meals. This was delivered in partnership with the Creation Station and Shropshire Youth Association. Feedback from these sessions were positive.

BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2022**

In October 2021, Brookside Central CIO in partnership with Brookside Big Local and Stirchley and Brookside Parish Council put on 'Brookside Connects', an event free to the community where key community organisations came together to inform the wider community what they do and how they can get involved. There were stalls, a community arts project running and scheduled talks throughout the day. This was a well organised and attended event.

Following the successes of Brookside Connects, 'Network Central' was developed. This is where key organisations would come together to Network and find partnership ideas and project development opportunities. In total Brookside Central CIO held 4 of these sessions.

Health and Safety

There were no major accidents or incidents during this period.

In terms of building management, the main issues surrounded water damage and leaks. These issues have now been resolved.

Environmental

Brookside Central CIO continues to support Brookside Big Local with the Community Fridge Initiative to reduce the amount of food being sent to landfill, and with the aim of reducing food poverty.

The centre manager has also been on numerous ward walks with partnership organisations to look at the wider community issues and solutions.

Room Bookings

Bookings were slow from April 2021 until September 2021 where Severn Training and Schools Alliance started, and community groups and courses returned.

Funding/ Fundraising

Funding that Brookside Central CIO have been successful for are:

- Holiday Eatwell Funding
- Councillor pride funding- new equipment for the centre
- Councillor pride funding- room hire
- Community Health and Wellbeing project

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE010564 (England and Wales)

Registered Charity number

1172037

Registered office

Brookside Central Community Centre
Burford
Brookside
Telford
Shropshire
TF3 1LP

Trustees

J S Smith
Mrs J D Idiens Chairperson
J Loveridge
C Lloyd
A E Hudson (appointed 18.8.21)

BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES
for the Year Ended 31st March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

D E Ball & Co Limited

Chartered Accountants

15 Bridge Road

Wellington

Telford

Shropshire

TF1 1EB

Approved by order of the board of trustees on 17th January 2023 and signed on its behalf by:

Mrs J D Idiens - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BROOKSIDE CENTRAL CIO**

Independent examiner's report to the trustees of Brookside Central CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Russell Ball
D E Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

17th January 2023

BROOKSIDE CENTRAL CIO

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		76,141	-	76,141	60,947
Other trading activities	2	25,331	8,674	34,005	17,420
Investment income	3	15	-	15	45
Total		<u>101,487</u>	<u>8,674</u>	<u>110,161</u>	<u>78,412</u>
EXPENDITURE ON					
Charitable activities					
Maintaining a community centre.		71,677	1,180	72,857	72,825
NET INCOME		29,810	7,494	37,304	5,587
Transfers between funds	11	<u>7,494</u>	<u>(7,494)</u>	<u>-</u>	<u>-</u>
Net movement in funds		37,304	-	37,304	5,587
RECONCILIATION OF FUNDS					
Total funds brought forward		58,814	3,956	62,770	57,183
TOTAL FUNDS CARRIED FORWARD		<u>96,118</u>	<u>3,956</u>	<u>100,074</u>	<u>62,770</u>

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

BALANCE SHEET
31st March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	8	3,262	-	3,262	3,745
CURRENT ASSETS					
Debtors	9	5,455	2,687	8,142	9,679
Cash at bank and in hand		91,074	1,269	92,343	52,916
		<u>96,529</u>	<u>3,956</u>	<u>100,485</u>	<u>62,595</u>
CREDITORS					
Amounts falling due within one year	10	(3,673)	-	(3,673)	(3,570)
NET CURRENT ASSETS		<u>92,856</u>	<u>3,956</u>	<u>96,812</u>	<u>59,025</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>96,118</u>	<u>3,956</u>	<u>100,074</u>	<u>62,770</u>
NET ASSETS		<u>96,118</u>	<u>3,956</u>	<u>100,074</u>	<u>62,770</u>
FUNDS	11				
Unrestricted funds				96,118	58,814
Restricted funds				3,956	3,956
TOTAL FUNDS				<u>100,074</u>	<u>62,770</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17th January 2023 and were signed on its behalf by:

J D Idiens - Trustee

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31st March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Improvements to property	- 33% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2022

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Other income	744	755
Fund raising	256	-
Room hire	30,975	2,500
Wellbeing & Breakfast club	2,030	9,001
Covid - CJRS payroll grants	-	5,164
	<u>34,005</u>	<u>17,420</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>15</u>	<u>45</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>1,797</u>	<u>3,122</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

6. STAFF COSTS

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

	31.3.22	31.3.21
Charitable activities	<u>1</u>	<u>1</u>

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

BROOKSIDE CENTRAL CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,947	-	60,947
Other trading activities	8,419	9,001	17,420
Investment income	45	-	45
Total	<u>69,411</u>	<u>9,001</u>	<u>78,412</u>
EXPENDITURE ON			
Charitable activities			
Maintaining a community centre.	67,780	5,045	72,825
NET INCOME	1,631	3,956	5,587
RECONCILIATION OF FUNDS			
Total funds brought forward	57,183	-	57,183
TOTAL FUNDS CARRIED FORWARD	<u>58,814</u>	<u>3,956</u>	<u>62,770</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2021	6,329	3,546	504	2,596	12,975
Additions	-	-	1,314	-	1,314
At 31st March 2022	<u>6,329</u>	<u>3,546</u>	<u>1,818</u>	<u>2,596</u>	<u>14,289</u>
DEPRECIATION					
At 1st April 2021	5,568	1,632	241	1,789	9,230
Charge for year	761	287	100	649	1,797
At 31st March 2022	<u>6,329</u>	<u>1,919</u>	<u>341</u>	<u>2,438</u>	<u>11,027</u>
NET BOOK VALUE					
At 31st March 2022	<u>-</u>	<u>1,627</u>	<u>1,477</u>	<u>158</u>	<u>3,262</u>
At 31st March 2021	<u>761</u>	<u>1,914</u>	<u>263</u>	<u>807</u>	<u>3,745</u>

BROOKSIDE CENTRAL CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2022**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.22	31.3.21
		£	£
Trade debtors		6,368	7,137
Prepayments		1,774	2,542
		<u>8,142</u>	<u>9,679</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.22	31.3.21
		£	£
Accrued expenses		3,673	3,570
		<u>3,673</u>	<u>3,570</u>

11. MOVEMENT IN FUNDS				
	At 1.4.21	Net movement	Transfers	At
	£	in funds	between	31.3.22
		£	funds	£
Unrestricted funds			£	
General fund	58,814	29,810	7,494	96,118
Restricted funds				
Eatwell & Breakfast Club	3,956	7,494	(7,494)	3,956
TOTAL FUNDS	<u>62,770</u>	<u>37,304</u>	<u>-</u>	<u>100,074</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	101,487	(71,677)	29,810
Restricted funds			
Eatwell & Breakfast Club	8,674	(1,180)	7,494
TOTAL FUNDS	<u>110,161</u>	<u>(72,857)</u>	<u>37,304</u>

BROOKSIDE CENTRAL CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2022**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	57,183	1,631	58,814
Restricted funds			
Eatwell & Breakfast Club	-	3,956	3,956
TOTAL FUNDS	<u>57,183</u>	<u>5,587</u>	<u>62,770</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,411	(67,780)	1,631
Restricted funds			
Eatwell & Breakfast Club	9,001	(5,045)	3,956
TOTAL FUNDS	<u>78,412</u>	<u>(72,825)</u>	<u>5,587</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	57,183	31,441	7,494	96,118
Restricted funds				
Eatwell & Breakfast Club	-	11,450	(7,494)	3,956
TOTAL FUNDS	<u>57,183</u>	<u>42,891</u>	<u>-</u>	<u>100,074</u>

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2022

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,898	(139,457)	31,441
Restricted funds			
Eatwell & Breakfast Club	17,675	(6,225)	11,450
TOTAL FUNDS	<u>188,573</u>	<u>(145,682)</u>	<u>42,891</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

13. FUNDS

General Fund

Retained funds are maximized to enable the continuing provision of the charitable activities in the future.

BROOKSIDE CENTRAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2022

	31.3.22	31.3.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Local grants	76,141	60,947
Other trading activities		
Other income	744	755
Fund raising	256	-
Room hire	30,975	2,500
Wellbeing & Breakfast club	2,030	9,001
Covid - CJRS payroll grants	-	5,164
	<hr/>	<hr/>
	34,005	17,420
Investment income		
Deposit account interest	15	45
	<hr/>	<hr/>
Total incoming resources	110,161	78,412
 EXPENDITURE		
Charitable activities		
Wages	24,103	24,371
Wages recharge from SBPC	8,282	10,664
Pensions	931	245
Rates and water	770	1,200
Insurance	3,736	3,709
Light and heat	9,599	10,375
Telephone	154	-
Postage and stationery	1,501	278
Sundries	4,208	3,559
Key holding and lock services	1,669	600
Repairs and renewals	8,631	3,191
Alarm and security	756	1,296
Subscriptions	2,092	2,183
Waste collection	2,473	2,037
Wellbeing & Breakfast club	1,180	5,045
Accountancy	975	950
Depreciation - Property improvements	761	2,089
Depreciation - Plant and machinery	287	338
Depreciation - Fixtures and fittings	100	46
Depreciation - Computer equipment	649	649
	<hr/>	<hr/>
	72,857	72,825
	<hr/>	<hr/>
Total resources expended	72,857	72,825
	<hr/>	<hr/>
Net income	37,304	5,587
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

BROOKSIDE CENTRAL (CIO)

England & Wales - Charity number 1172037

Accounts

REGISTERED COMPANY NUMBER: CE010564 (England and Wales)
REGISTERED CHARITY NUMBER: 1172037

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
FOR
BROOKSIDE CENTRAL CIO

D E Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

BROOKSIDE CENTRAL CIO

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2021

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BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To further or benefit the residents of Brookside, Stirchley, Telford, Shropshire and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and this local authorities voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the objective of improving the condition of life for the residents.

In furtherance of these objectives but not otherwise, the trustees and voting members shall have power:

To establish or secure the establishment of a community centre and maintain or manage or cooperate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

Public benefit

The main activity is undertaken to further our charitable objective for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Staffing

At the beginning of the year, Brookside Central had a new Centre Manager start post who kept the building operational throughout Covid-19 to allow support schemes to run.

Leaseholders

Most of our leaseholders have remained the same during the financial year but have stopped services during the lockdowns but have stated when lockdown lifts will resume as normal.

Events

During the year Brookside Central CIO usually organise events and this year we received funding from Telford and Wrekin Council to provide Holiday provisions for children on income related free school meals. We also received funding from the Community Foundation for Staffordshire to provide wellbeing packs for children during lockdown. This was done through timed slots to keep everyone safe throughout Covid-19.

These events are shown below:

Holiday Eatwell activity

Community Foundation wellbeing packs

Breakfast packs

Brookside Central CIO also supported Brookside Big Local with the delivery and logistics of there Meals on Wheels scheme throughout lockdown.

BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES **for the Year Ended 31st March 2021**

Health and Safety

There were no major accidents or incidents during this period.

Although the building was unoccupied during the Covid-19 lockdowns, maintenance of the building continued as normal.

Environmental

During lockdown Brookside Central CIO continued to support Brookside Big Local with their Community Fridge Initiative to reduce the amount of food being sent to landfill.

Brookside Central CIO also started working alongside the Food Share Project delivering a weekly pop-up shop outside the community centre with the aim of reducing food poverty and reducing the amount of food being sent to landfill.

Room Bookings

Room bookings were drastically reduced with many groups and hirers closing completely for the year.

In September 2020, Brookside Central CIO did welcome back Brookside Big Local Staff and the Brookside Preschool Team.

Funding

Brookside Central CIO has worked to apply for funding to address the needs of our community during the pandemic, at first, we applied for and gained funding to create weekly activity packs for children through isolation. We then had funding to provide a weekly breakfast pack for families. We then began recipe and ingredient packs as part of the holiday Eatwell funding.

Future Activities

Brookside Central CIO continues to face financial challenges during the year as the local budgets continue to reduce and the long-term impact of the global pandemic becomes apparent. We will seek to support our existing groups as well as attracting new customers to help us remain sustainable.

We will continue to seek funding for capital future projects.

Brookside Central CIO will continue to promote ourselves and its services at every opportunity whilst seeking out other means of increasing income.

Budgets will be monitored to ensure that there is no wastage of resources and contracts with suppliers will be reviewed to ensure that best value is obtained in every case.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE010564 (England and Wales)

Registered Charity number

1172037

Registered office

Brookside Central Community Centre
Burford
Brookside
Telford
Shropshire
TF3 1LP

BROOKSIDE CENTRAL CIO

REPORT OF THE TRUSTEES
for the Year Ended 31st March 2021

Trustees

J S Smith

Mrs J D Idiens Chairperson

J Loveridge

C Lloyd

A E Hudson (appointed 18.8.21)

Independent Examiner

D E Ball & Co Limited

Chartered Accountants

15 Bridge Road

Wellington

Telford

Shropshire

TF1 1EB

Approved by order of the board of trustees on 17th December 2021 and signed on its behalf by:

Mrs J D Idiens - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BROOKSIDE CENTRAL CIO**

Independent examiner's report to the trustees of Brookside Central CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Russell Ball
D E Ball & Co Limited
Chartered Accountants
15 Bridge Road
Wellington
Telford
Shropshire
TF1 1EB

17th December 2021

BROOKSIDE CENTRAL CIO

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		60,947	-	60,947	30,500
Other trading activities	2	8,419	9,001	17,420	23,252
Investment income	3	45	-	45	315
Total		<u>69,411</u>	<u>9,001</u>	<u>78,412</u>	<u>54,067</u>
 EXPENDITURE ON					
Charitable activities					
Maintaining a community centre.		67,780	5,045	72,825	97,471
NET INCOME/(EXPENDITURE)		<u>1,631</u>	<u>3,956</u>	<u>5,587</u>	<u>(43,404)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>57,183</u>	<u>-</u>	<u>57,183</u>	<u>100,587</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>58,814</u></u>	<u><u>3,956</u></u>	<u><u>62,770</u></u>	<u><u>57,183</u></u>

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

BALANCE SHEET
31st March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	8	3,745	-	3,745	6,867
CURRENT ASSETS					
Debtors	9	6,992	2,687	9,679	4,728
Cash at bank and in hand		<u>51,647</u>	<u>1,269</u>	<u>52,916</u>	<u>48,572</u>
		58,639	3,956	62,595	53,300
CREDITORS					
Amounts falling due within one year	10	(3,570)	-	(3,570)	(2,984)
NET CURRENT ASSETS		<u>55,069</u>	<u>3,956</u>	<u>59,025</u>	<u>50,316</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		58,814	3,956	62,770	57,183
NET ASSETS		<u>58,814</u>	<u>3,956</u>	<u>62,770</u>	<u>57,183</u>
FUNDS	11				
Unrestricted funds				58,814	57,183
Restricted funds				<u>3,956</u>	-
TOTAL FUNDS				<u>62,770</u>	<u>57,183</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17th December 2021 and were signed on its behalf by:

J D Idiens - Trustee

The notes form part of these financial statements

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31st March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Improvements to property	- 33% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2021

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Other income	755	1,255
Fund raising	-	1,688
Room hire	2,500	20,309
Wellbeing & Breakfast club	9,001	-
Covid - CJRS payroll grants	5,164	-
	<u>17,420</u>	<u>23,252</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>45</u>	<u>315</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>3,122</u>	<u>3,111</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

6. STAFF COSTS

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

	31.3.21	31.3.20
Charitable activities	<u>1</u>	<u>2</u>

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

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,500	-	30,500
Other trading activities	23,252	-	23,252
Investment income	315	-	315
Total	<u>54,067</u>	<u>-</u>	<u>54,067</u>
EXPENDITURE ON			
Charitable activities			
Maintaining a community centre.	97,471	-	97,471
NET INCOME/(EXPENDITURE)	<u>(43,404)</u>	<u>-</u>	<u>(43,404)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>100,587</u>	<u>-</u>	<u>100,587</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>57,183</u></u>	<u><u>-</u></u>	<u><u>57,183</u></u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2020 and 31st March 2021	<u>6,329</u>	<u>3,546</u>	<u>504</u>	<u>2,596</u>	<u>12,975</u>
DEPRECIATION					
At 1st April 2020	3,479	1,294	195	1,140	6,108
Charge for year	<u>2,089</u>	<u>338</u>	<u>46</u>	<u>649</u>	<u>3,122</u>
At 31st March 2021	<u>5,568</u>	<u>1,632</u>	<u>241</u>	<u>1,789</u>	<u>9,230</u>
NET BOOK VALUE					
At 31st March 2021	<u>761</u>	<u>1,914</u>	<u>263</u>	<u>807</u>	<u>3,745</u>
At 31st March 2020	<u><u>2,850</u></u>	<u><u>2,252</u></u>	<u><u>309</u></u>	<u><u>1,456</u></u>	<u><u>6,867</u></u>

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2021

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.3.21	31.3.20
	£	£
Trade debtors	7,137	2,526
Prepayments	2,542	2,202
	<u>9,679</u>	<u>4,728</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.3.21	31.3.20
	£	£
Trade creditors	-	1,032
Accrued expenses	3,570	1,952
	<u>3,570</u>	<u>2,984</u>

11. MOVEMENT IN FUNDS			
	At 1.4.20	Net movement	At
	£	in funds	31.3.21
		£	£
Unrestricted funds			
General fund	57,183	1,631	58,814
Restricted funds			
Eatwell & Breakfast Club	-	3,956	3,956
	<u>57,183</u>	<u>5,587</u>	<u>62,770</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	69,411	(67,780)	1,631
Restricted funds			
Eatwell & Breakfast Club	9,001	(5,045)	3,956
	<u>78,412</u>	<u>(72,825)</u>	<u>5,587</u>

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	100,587	(43,404)	57,183
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>100,587</u>	<u>(43,404)</u>	<u>57,183</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,067	(97,471)	(43,404)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>54,067</u>	<u>(97,471)</u>	<u>(43,404)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	100,587	(41,773)	58,814
Restricted funds			
Eatwell & Breakfast Club	-	3,956	3,956
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>100,587</u>	<u>(37,817)</u>	<u>62,770</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,478	(165,251)	(41,773)
Restricted funds			
Eatwell & Breakfast Club	9,001	(5,045)	3,956
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>132,479</u>	<u>(170,296)</u>	<u>(37,817)</u>

BROOKSIDE CENTRAL CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2021

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

13. FUNDS

General Fund

Retained funds are maximized to enable the continuing provision of the charitable activities in the future.

BROOKSIDE CENTRAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Local grants	60,947	30,500
Other trading activities		
Other income	755	1,255
Fund raising	-	1,688
Room hire	2,500	20,309
Wellbeing & Breakfast club	9,001	-
Covid - CJRS payroll grants	5,164	-
	<hr/>	<hr/>
	17,420	23,252
Investment income		
Deposit account interest	45	315
	<hr/>	<hr/>
Total incoming resources	78,412	54,067
 EXPENDITURE		
Charitable activities		
Wages	24,371	25,755
Wages recharge from SBPC	10,664	14,718
Pensions	245	399
Rates and water	1,200	620
Insurance	3,709	3,458
Light and heat	10,375	12,993
Postage and stationery	278	3,445
Sundries	3,559	6,852
Key holding and lock services	600	3,022
Repairs and renewals	3,191	11,740
Alarm and security	1,296	2,364
Subscriptions	2,183	3,312
Waste collection	2,037	3,807
Fundraising costs	-	925
Wellbeing & Breakfast club	5,045	-
Accountancy	950	950
Depreciation - Property improvements	2,089	2,089
Depreciation - Plant and machinery	338	318
Depreciation - Fixtures and fittings	46	55
Depreciation - Computer equipment	649	649
	<hr/>	<hr/>
	72,825	97,471
	<hr/>	<hr/>
Total resources expended	72,825	97,471
	<hr/>	<hr/>
Net income/(expenditure)	5,587	(43,404)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements