

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

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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
		<hr/> 84,514	<hr/> 34,854	<hr/> 119,368	<hr/> 100,485
CREDITORS					
Amounts falling due within one year	10	(4,319)	-	(4,319)	(3,673)
NET CURRENT ASSETS		<hr/> 80,195	<hr/> 34,854	<hr/> 115,049	<hr/> 96,812
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 86,162	<hr/> 34,854	<hr/> 121,016	<hr/> 100,074
NET ASSETS		<hr/> 86,162	<hr/> 34,854	<hr/> 121,016	<hr/> 100,074
FUNDS	11				
Unrestricted funds				86,162	96,118
Restricted funds				34,854	3,956
TOTAL FUNDS				<hr/> 121,016	<hr/> 100,074

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

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

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	101,487	8,674	110,161
EXPENDITURE ON			
Charitable activities			
Maintaining a community centre.	71,677	1,180	72,857
NET INCOME	29,810	7,494	37,304
Transfers between funds	7,494	(7,494)	-
Net movement in funds	37,304	-	37,304
RECONCILIATION OF FUNDS			
Total funds brought forward	58,814	3,956	62,770
TOTAL FUNDS CARRIED FORWARD	96,118	3,956	100,074

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	6,329	3,546	1,818	6,451	18,144
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	6,329	2,163	563	3,122	12,177
NET BOOK VALUE					
At 31st March 2023	-	1,383	1,255	3,329	5,967
At 31st March 2022	-	1,627	1,477	158	3,262

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

	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
	<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	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
	<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>250,617</u>	<u>(192,371)</u>	<u>58,246</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/>

This page does not form part of the statutory financial statements