

Registered number: NI019579
Charity number: NIC107421

Brookfield Business Centre Ltd
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 March 2023

Brookfield Business Centre Ltd
(A Company Limited by Guarantee)

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Brookfield Business Centre Ltd
(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2023

Trustees	Mr Cletus McCloskey Mrs Anne Tanney Sr Mary Turley Mr Jeffe Jeffers Fr Myles Kavanagh C.P. Mr John Patterson
Company registered number	NI019579
Charity registered number	NIC107421
Registered office	333 Crumlin Road Belfast Northern Ireland BT14 7EA
Company secretary	Mrs Maura Lundy
Independent Examiner	Mr Brian Clerkin FCA 4th Floor, Glendinning House 6 Murray St Belfast Northern Ireland BT1 6DN
Bankers	AIB Group 35 University Road Belfast BT7 1ND

Brookfield Business Centre Ltd
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2023

The Trustees present their report and the financial statements of the company for the year ended 31 March 2023.

Reference and Administrative Details

Reference and administrative details are shown in the schedule of Reference and Administrative details of the company, its Trustees and Advisers on page 1 of the financial statements.

The Trustees

The Trustees (who are also the directors for company law purposes) who served the company during the period were as follows:

Mr Cletus McCloskey
Mrs Anne Tanney
Sr Mary Turley
Mr Jeffe Jeffers
Fr Myles Kavanagh C.P
Mr John Patterson

Objectives and Activities

The principal objective of the Brookfield Business Centre Ltd (BBC Ltd) in the year ending 31 March 2023 was to focus its staff resources on providing administrative support and assistance to associated Charity, Community and Other Organisations, who are undertaking programmes or activities resulting in the achievement of the BBC Limited objects:

In addition the company has provided considerable support in organising Community Based concerts, Musical Award programmes and Inter Schools Choral Awards through their Musical Director and support team, in addition to undertaking maintenance work on buildings occupied by other charity and community organisations.

Structure, Governance and Management

The governing document of the company is its Memorandum of Association. Its structure is a Company limited by Guarantee. The company has been registered as a charity with HMRC since 2002 and gained charity status from the Northern Ireland Charity Commission on 11th May 2020.

Members

The number of members with which the Company is registered is 6 but the directors may from time to time register an increase of members and at no time shall the directors be less than 2 in number.

Rotation of Trustees

At the first annual general meeting of the Company all the Trustees retired from office, and at the annual general meeting in every subsequent year one-third of the Trustees retire from office. All retiring Trustees offer themselves for re-election, and are deemed to be re-elected.

Organisational Structure and how Decisions are made

Day to day operations of Brookfield Business Centre Ltd are delegated to the Manager, within the policy and budgetary parameters agreed by the Board of Directors.

Brookfield Business Centre Ltd
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Trustees' Report (continued)
For the Year Ended 31 March 2023

Governance and internal control

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Brookfield Business Centre Ltd for the purposes of company law) are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

Relationships between the Charity and Related Parties

Flax Trust is a charity with similar objects to that of Brookfield Business Centre Ltd. There are Trustees and Directors common to both charities.

The Brookfield Business Centre Ltd Accounts reflect a £100,000 donation from Flax Trust to assist Brookfield Business Centre Ltd to provide financial and staff resources to a wide range of charity, community and educational organisations, including the considerable support in organising Community Based concerts, Musical Award programmes and Inter Schools Choral Awards through their Musical Director and support team.

Brookfield Business Centre Ltd levied £15,994 of maintenance recharges in 2022/23 in respect of maintenance work undertaken on Flax Trust Properties (£10,496) and North Belfast Co Operative Ltd - Flax Centre (£5,498). The North Belfast Co Operative Ltd also has Trustees and Directors in common and is controlled by the Flax Trust.

Risk Assessment

A risk assessment review has been presented and considered by the Board of Directors. Accordingly the major risks to which the Charity is exposed, as identified by the Directors have been reviewed and systems and procedures have been established to manage those risks.

Brookfield Business Centre Ltd
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

Objectives and Activities: Summary of the Objects of the Charity as Set out in Governing Documents

The objects for which the Charitable Company is established can be summarised as follows:

The promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation in Northern Ireland and in particular North Belfast, including:

- the relief of poverty and unemployment;
- the advancement of education, training or retraining, particularly among unemployed people;
- the provision of financial assistance;
- the provision of housing and the renewal of housing stock;
- assist the recovery of people who are sick, convalescent, disabled or infirm;
- the maintenance, improvement or provision of public amenities;
- the provision or assistance in the provision of recreational facilities;
- the protection or conservation of the environment;
- the provision of public health facilities and childcare; and
- the promotion of public safety and prevention of crime.

Charity's main objectives for the year - Principal Activities

The principal activities of the company in the year under review involved a focus of its financial and staff resources on providing support and assistance to associated Charity, Community and Other Organisations, who are undertaking programmes or activities resulting in the achievement of the Brookfield Business Centre Ltd objects.

The Charity employs a full time Musical Director and support team who provide considerable support in organising Community Based concerts, Musical Award programmes and Inter Schools Choral Awards.

Brookfield Business Centre Ltd also employs a full time maintenance officer who undertakes maintenance work on buildings occupied by other charity and community organisations and maintenance charges are levied to those organisations as appropriate.

Fund accounting

General funds are unrestricted funds, which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Grantmaking policies

Brookfield Business Centre Ltd has not embarked upon material grantmaking activities during the reported financial year.

Financial Review - Policy and Reserves

Within the context of available reserves, the Charity is now focused on applying its staff resources in organising Community Based concerts, Musical Award programmes and Inter Schools Choral Awards, in addition to providing maintenance work on buildings occupied by other charities who are undertaking programmes or activities resulting in the achievement of the Brookfield Business Centre Ltd objects.

Brookfield Business Centre Ltd
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Trustees' Report (continued)
For the Year Ended 31 March 2023

Public Benefit

In setting Brookfield Business Centre Ltd objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries. Brookfield Business Centre Ltd has deployed its staff resources during the reported financial year, in order to provide Public Benefit by:

- meeting the Trust objects;
- supporting a wide range of third-party organisation, including schools and community groups who provide services/activities in areas of high social and economic need; and
- facilitating local beneficiary access to a wide range of activities.

Financial Review for the year ended 31 March 2023

During the year, expenditure for Brookfield Business Centre Ltd amounted to £157,934 and gross income in 2022/23 amounted to £129,258.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The trustees regularly review reserves to ensure that there are adequate funds available to meet future plans and commitments.

The financial statements were approved and authorised for issue by the trustees on 13 December 2023 and signed on their behalf by:



Mrs Maura Lundy
Company Secretary

Brookfield Business Centre Ltd
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 March 2023

Independent Examiner's Report to the Trustees of Brookfield Business Centre Ltd

I report on the financial statements of the charity for the year ended 31 March 2023 which are set out on pages 8 to 20.

Respective Responsibilities of charity Trustees and Examiner

As the Charitable Company's trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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);
4. that there is further information needed for a proper understanding of the accounts to be reached.

Brookfield Business Centre Ltd
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Independent Examiner's Report (continued)
For the Year Ended 31 March 2023

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed:



Dated: 13 December 2023

Brian Clerkin

FCA

ASM Chartered Accountants
4th Floor Glendinning House
6 Murray Street
Belfast
BT1 6DN

Brookfield Business Centre Ltd
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	129,258	129,258	188,346
Total income		<u>129,258</u>	<u>129,258</u>	<u>188,346</u>
Expenditure on:				
Raising funds		2,887	2,887	1,811
Charitable activities	4	155,047	155,047	152,730
Total expenditure		<u>157,934</u>	<u>157,934</u>	<u>154,541</u>
Net movement in funds		<u>(28,676)</u>	<u>(28,676)</u>	<u>33,805</u>
Reconciliation of funds:				
Total funds brought forward	10	124,195	124,195	90,390
Net movement in funds		(28,676)	(28,676)	33,805
Total funds carried forward		<u>95,519</u>	<u>95,519</u>	<u>124,195</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

Brookfield Business Centre Ltd
(A Company Limited by Guarantee)
Registered number: NI019579

Balance Sheet
As at 31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	8	27,320		22,134	
Cash at bank and in hand		72,976		109,738	
		<u>100,296</u>		<u>132,172</u>	
Creditors: amounts falling due within one year	9	(4,777)		(7,977)	
Net current assets			95,519		124,195
Total assets less current liabilities			95,519		124,195
Total net assets			95,519		124,195
Charity funds					
Unrestricted funds	10		95,519		124,195
Total funds			95,519		124,195

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 13 December 2023 and signed on their behalf by:

C. McCloskey

Mr Cletus McCloskey
Trustee

The notes on pages 10 to 20 form part of these financial statements.

Brookfield Business Centre Ltd
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

1. General information

The Company is a company limited by guarantee incorporated in Northern Ireland and is a public benefit entity. The members of the company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Brookfield Business Centre Ltd Brookfield Business Centre Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees of Brookfield Business Centre Ltd have reviewed the resources available and believe that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, Brookfield Business Centre Ltd continues to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

2.4 Expenditure

Brookfield Business Centre Ltd
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Accounting policies (continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

All expenditure is inclusive of irrecoverable VAT.

Charitable activities and Governance costs are costs incurred on the Company's educational operations, including support costs and costs relating to the governance of the Company apportioned to charitable activities.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Brookfield Business Centre Ltd
(A Company Limited by Guarantee)**

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

2. Accounting policies (continued)

2.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Brookfield Business Centre Ltd
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	100,000	100,000
Bank Interest	79	79
Maintenance Recharges	29,179	29,179
	<u>129,258</u>	<u>129,258</u>

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	150,000	150,000
Maintenance Recharges	38,346	38,346
	<u>188,346</u>	<u>188,346</u>

Brookfield Business Centre Ltd
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Notes to the Financial Statements
For the Year Ended 31 March 2023

4. Charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Telephone and Lease of equipment	7,214	7,214
Cleaning	247	247
Water and Sewage	3,207	3,207
Repairs and Maintenance	2,903	2,903
Legal and Professional Fees	2,346	2,346
Postage and Stationery	5,196	5,196
Motor Vehicle Expenses	5,784	5,784
Light and Heat	7,977	7,977
Insurance	2,885	2,885
Wages and Salaries	111,135	111,135
Employers NIC	3,558	3,558
Employers Pension Costs	1,888	1,888
Miscellaneous	707	707
	<u>155,047</u>	<u>155,047</u>

Brookfield Business Centre Ltd
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Notes to the Financial Statements
For the Year Ended 31 March 2023

4. Charitable activities (continued)

	Unrestricted funds 2022 £	Total funds 2022 £
Telephone and Lease of equipment	7,340	7,340
Cleaning	245	245
Water and Sewage	6,490	6,490
Repairs and Maintenance	2,534	2,534
Legal and Professional Fees	810	810
Postage and Stationery	8,934	8,934
Motor Vehicle Expenses	1,523	1,523
Light and Heat	22,376	22,376
Insurance	4,465	4,465
Wages and Salaries	94,116	94,116
Employers NIC	2,088	2,088
Employers Pension Costs	1,434	1,434
Miscellaneous	375	375
	<u>152,730</u>	<u>152,730</u>

5. Governance Costs

	Unrestricted funds 2023 £	Total funds 2023 £
Bank Charges	167	167
Accountancy	2,720	2,720
	<u>2,887</u>	<u>2,887</u>

Brookfield Business Centre Ltd
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Notes to the Financial Statements
For the Year Ended 31 March 2023

	Unrestricted funds 2022 £	Total funds 2022 £
Bank Charges	211	211
Accountancy	1,600	1,600
	<u>1,811</u>	<u>1,811</u>

6. Staff costs

	2023 £	2022 £
Wages and salaries	111,135	94,116
Social security costs	3,558	2,088
Contribution to defined contribution pension schemes	1,888	1,434
	<u>116,581</u>	<u>97,638</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Administrative staff	<u>6</u>	<u>6</u>

No employee received remuneration amounting to more than £60,000 in either year.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022: £NIL).

During the year expenses totalling £5,678 were reimbursed to Trustees (2022: £3,436).

Brookfield Business Centre Ltd
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Notes to the Financial Statements
For the Year Ended 31 March 2023

8. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	24,309	19,821
Prepayments and accrued income	3,011	2,613
	<u>27,320</u>	<u>22,434</u>

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	392	-
Accruals and deferred income	4,385	7,977
	<u>4,777</u>	<u>7,977</u>

Brookfield Business Centre Ltd
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Notes to the Financial Statements
For the Year Ended 31 March 2023

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	124,195	129,258	(157,934)	95,519

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	90,390	188,346	(154,541)	124,195

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	100,296	100,296
Creditors due within one year	(4,777)	(4,777)
Total	95,519	95,519

Brookfield Business Centre Ltd
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Notes to the Financial Statements
For the Year Ended 31 March 2023

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	132,172	132,172
Creditors due within one year	(7,977)	(7,977)
Total	<u>124,195</u>	<u>124,195</u>

12. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,888 (2022: £1,434). Contributions of £392 were yet to be paid at year end.

13. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Within 1 year	5,632	4,176
Between 1 and 5 years	8,987	3,420
	<u>14,619</u>	<u>7,596</u>

Brookfield Business Centre Ltd
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Notes to the Financial Statements
For the Year Ended 31 March 2023

14. Related party transactions

Flax Trust, a local charity, has trustees in common with the directors of Brookfield Business Centre Ltd. During the year the Charity charged the Flax Trust £10,495 (2022: £11,995) in respect of Maintenance Recharges associated with the Flax Trust properties. At the balance sheet date the company is owed £13,683 (2022: NIL) from the Flax Trust. The Flax Trust donated £100,000 (2022: £150,000) to Brookfield Business Centre Ltd to help achieve their objectives.

Brookfield Business Centre Ltd trustees are represented on the board of the North Belfast Co Operative Ltd, a registered Society. During the year the Charity charged the North Belfast Co Operative Ltd £5,498 (2022: £4,839) in respect of Maintenance Recharges of the Flax Centre on behalf of the Flax Trust who own the premises. At the balance sheet date the company is owed £5,498 (2022: NIL) from the North Belfast Co Operative Ltd.

15. Company Limited by Guarantee

The Company is limited by guarantee and does not have share capital. Every member undertakes to contribute such amounts not exceeding £1 to the Charitable Company's assets if it should be wound up while being a member, or within one year of ceasing to be a member.