

COMPANY REGISTRATION NUMBER: NI670320
CHARITY REGISTRATION NUMBER: 108008

**Brooke House Health & Wellbeing Centre
Company Limited by Guarantee
Financial Statements
31 March 2024**

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Reference and administrative details

Registered charity name Brooke House Health & Wellbeing Centre
Charity registration number 108008
Company registration number NI670320
Principal office and registered office Colebrooke Park
26 Colebrooke Park Road
Brookeborough
Co Fermanagh
BT94 4DW

The trustees

Mrs F Nolan
Mrs D Brodison
Mr P Sheridan
Mr S White (Resigned 26 July 2024)
Mr M Skuce
Dr J Graham

Company secretary Michael Skuce

Auditor Moore (N.I) LLP
Chartered accountants & statutory auditor
30-32 Lodge Road
Coleraine
Northern Ireland
BT52 1NB

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

i) Governing Document

Brooke House Health and Wellbeing Centre is a Company Limited by guarantee, incorporated on 17th June 2020, and registered as a charity with the Charity Commission for Northern Ireland on 18th January 2021. The governing document of the charity is a Memorandum & Articles of Association which sets out the objects and powers of the charitable company.

ii) Recruitment and appointment of management committee

The directors of the company are also trustees for the purposes of charity law. Trustees are appointed at each annual general meeting.

iii) Risk Management

Trustees take risk management seriously and have in place several policies and procedures about how the organisation should be managed. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors.

iv) Organisational structure

Brooke House Health and Wellbeing Centre is governed by a Board of Trustees, who are guided by a comprehensive Policy & Procedure Manual.

There are currently seven Trustees. Four are former members of military or police service and there is a diverse skill mix within the Board including governance, healthcare, social services, management and finance.

The CEO is a registered Social Worker with experience in mental health, disability, older people's services, childlike and senior management within the National Health Service. She is supported by a sessional Clinical Psychologist and a team of associate counsellors who are qualified, accredited and experienced in their respective fields of practice.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The company's objectives are to develop and deliver innovative, evidence-based, traditional and complementary therapies, in order to promote the health and wellbeing of serving and retired members of the British Armed Forces, the Police, Prison and Emergency Services, their families and carers, in Northern Ireland, Great Britain and the Republic of Ireland, (the beneficiaries) by the advancement of health, the relief of those in need due to ill-health and disability and the advancement of citizenship and community development.

They do this by:

- a) supporting and improving the physical and mental health and wellbeing of the beneficiaries who have been physically injured, psychologically impacted and/or bereaved as a result of their service.
- b) making provisions for relief of the beneficiaries who are in need by reason of ill health and disability, often exacerbated by age and disability.
- c) supporting volunteers through training and development to provide interventions which support Brooke House Health and Wellbeing Centre clients to integrate fully into social and community life. This includes the promotion of social inclusion, social investment and reduced social isolation and loneliness in a rural area with high levels of multiple deprivation and under-provision of health and social services.

Core Activities

Brooke House Health and Wellbeing Centre supports and improves the physical and mental health and wellbeing of its beneficiaries by providing multi-disciplinary, outcomes-focused, high-impact interventions for care and recovery, complementing other therapeutic services and providing an environment where they may develop together.

It is focused on those who have been physically injured, psychologically impacted and/or bereaved as a result of their service or for those who care for them.

Each beneficiary receives a bespoke treatment and care package based on their specific needs through a range of services, some of which are delivered within Colebrooke Park and at various locations throughout Northern Ireland including the following core activities:

- Cognitive Behavioural Therapy (CBT).
- Eye Movement Desensitization and Re-programming (EMDR).
- Structured Residential Programme for family groups.
- Complementary therapies, including reflexology and back massage.
- Pain-relief therapy including physiotherapy and acupuncture.
- Nature-based therapy encompassing gardening, mindfulness walking and fishing.
- Easy entry-point therapies including model-making, woodworking and poetry.

Public Benefit

Brooke House has addressed all three elements of its public benefit but, in a period of continued financial restraint, we have focused on our first public benefit - supporting and improving the physical and mental health and wellbeing of the beneficiaries.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

We have provided wraparound therapy for 140 beneficiaries in a variety of settings across Northern Ireland. All have been seen in a timely manner; psychometric evaluation shows excellent results both on an individual and collective basis.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

During the reporting period, Brooke House Health and Wellbeing Centre delivered a range of services to 140 beneficiaries, in person and remotely, in Colebrooke Park and at other locations across Northern Ireland making a total of 701 since the formation of Brooke House in 2018. We have developed innovative ways to meet with beneficiaries and to address their needs in a safe and secure environment.

The Board assumed responsibility for Brooke House from the Ely Centre on 17 December 2020. A Deed of Novation was signed to separate the activities of The Ely Centre and those of Brooke House Health and Wellbeing Centre which carries out its charitable activities as a separate entity from that date.

When the new Board assumed responsibility, there was insufficient funding to continue operating at the previous level. The Trustees reviewed the staffing and running costs, restructured the team and reduced the footprint within Colebrooke Estate thereby halving core costs and delivering the project on budget during the following financial year (FY21/22).

Brooke House was reliant on a single funder, the Armed Forces Covenant Fund Trust. The Board developed a fundraising programme which raised core funding for the following financial year (FY22/23), laid the basis for a long-term funding strategy and broadened our funding base to include other funders such as the Communities Foundation for Northern Ireland, the National Lottery, the Royal British Legion and the Irish Ex-Services Trust.

Brooke House Health and Wellbeing Centre commissioned a Needs Analysis to describe our beneficiary population, assess their needs and gaps in service provision. It informs our business planning and workforce development as we rebuild the service.

In FY 22/23, we gained additional funding and were able to recruit two additional members of staff, an administrator and a second health and wellbeing care coordinator. We employed a clinical psychologist on a sessional basis to provide clinical governance support to the CEO. We were also able to bid for core funding for the following financial year (FY 23/24) so that we will be able to continue our consolidation and build for the future.

In the current reporting period (FY 23/24) we were able to recruit a senior administrator to develop our management procedures. This was timely as we were asked by the Armed Forces Covenant Fund Trust to be the lead partner of a national transformational project to evaluate the efficacy of nature-based therapy. It is coordinated by the Defence Gardens Scheme in collaboration with gardens throughout the United Kingdom including the Eden Project. We commissioned a literature review from Edinburgh Napier University and evaluation services from Neighbourly Labs and Pro Bono Economics.

We were also able to recruit a full complement of Health and Wellbeing Care Coordinators. With the CEO and our clinical psychologist they reviewed all our client-facing policies and procedures and gained accreditation by the Quality Network for Veterans Mental Health Services of the Royal College of Psychiatrists.

We have extended our geographical coverage across all of Northern Ireland and have remote counselling sessions in the Somme Nursing Home and five other locations across the Province. We are receiving referrals from the Republic of Ireland and are being asked to set up satellite services in the Dublin area.

Having broadened our funding base, we have now been invited to apply for core funding on a rolling

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

three-year basis which considerably enhances our financial stability

Financial review

The results for the year ended 31 March 2024 are set out on pages 8 and 9 of the financial statements.

Income for the year was £636,504 (2023: £450,447) and net income for the year £2,770 (2023: £22,599).

Reserves policy and going concern

It is the policy of the Charity that reserves that have not been designated for a specific purpose should be accrued to a level equivalent to 6 months core funding.

The Charity considers that reserves at this level will ensure that, in the event of a significant reduction in funding, they will be able to continue some activities however this would be on a greatly reduced scale. The Charity aims to achieve these levels of reserves in the following financial years.

Plans for future periods

We have broadened our funding base so that we are not reliant on a single funder and have been able to obtain grants which last for more than one financial year thereby improving our financial stability.

Trustees' responsibilities statement

The trustees (who are also the directors of Brooke House Health and Wellbeing Centre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of the resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; observe the methods and principles of the Charity SORP; make judgements and estimates that are reasonable and prudent; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business and state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with 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 regularities.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Auditor

Moore (NI) LLP were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 December 2024 and signed on behalf of the board of trustees by:



Mr M Skuce
Charity Secretary

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Brooke House Health & Wellbeing Centre

Year ended 31 March 2024

Opinion

We have audited the financial statements of Brooke House Health and Wellbeing Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Independent Auditor's Report to the Members of Brooke House Health & Wellbeing Centre *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and - the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion: - adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or - the financial statements are not in agreement with the accounting records and returns; or - certain disclosures of trustees' remuneration specified by law are not made; or - we have not received all the information and explanations we require for our audit; or - the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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Company Limited by Guarantee

Independent Auditor's Report to the Members of Brooke House Health & Wellbeing Centre *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dr R I Peters Gallagher OBE FCA (Senior Statutory Auditor)

For and on behalf of
Moore (N.I) LLP
Chartered accountants & statutory auditor
30-32 Lodge Road
Coleraine
Northern Ireland
BT52 1NB

12 December 2024

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	16,862	11,172	28,034	32,869
Charitable activities	5	–	608,470	608,470	440,177
Total income		<u>16,862</u>	<u>619,642</u>	<u>636,504</u>	<u>473,046</u>
Expenditure					
Expenditure on charitable activities	6,7	<u>5,739</u>	<u>627,995</u>	<u>633,734</u>	<u>450,447</u>
Total expenditure		<u>5,739</u>	<u>627,995</u>	<u>633,734</u>	<u>450,447</u>
Net income and net movement in funds		<u>11,123</u>	<u>(8,353)</u>	<u>2,770</u>	<u>22,599</u>
Reconciliation of funds					
Total funds brought forward		13,088	12,443	25,531	2,931
Total funds carried forward		<u>24,211</u>	<u>4,090</u>	<u>28,301</u>	<u>25,531</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Statement of Financial Activities also complies with the requirements for an Income and Expenditure Account under the Companies Act 2006.

The notes on pages 14 to 22 form part of these financial statements.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	18,801	13,441
Current assets			
Debtors	14	–	13,945
Cash at bank and in hand		<u>223,582</u>	<u>230,425</u>
		223,582	244,370
Creditors: amounts falling due within one year	15	<u>195,281</u>	<u>218,840</u>
Net current liabilities		<u>(28,301)</u>	<u>(25,530)</u>
Total assets less current liabilities		47,102	38,971
Creditors: amounts falling due after more than one year	16	<u>(18,801)</u>	<u>(13,441)</u>
Net assets		<u>28,301</u>	<u>25,530</u>
Funds of the charity			
Restricted funds		4,090	12,443
Unrestricted funds		<u>24,211</u>	<u>13,088</u>
Total charity funds	19	<u>28,301</u>	<u>25,531</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2024, and are signed on behalf of the board by:



Mr M Skuce
Trustee



Dr J Graham
Trustee

The notes on pages 14 to 22 form part of these financial statements.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	2,770	22,599
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,700	3,360
<i>Changes in:</i>		
Trade and other debtors	13,945	(13,945)
Trade and other creditors	(18,198)	15,851
Cash generated from operations	<u>3,217</u>	<u>27,865</u>
Net cash from operating activities	<u>3,217</u>	<u>27,865</u>
Cash flows from investing activities		
Purchase of tangible assets	(10,060)	(9,203)
Net cash used in investing activities	<u>(10,060)</u>	<u>(9,203)</u>
Net (decrease)/increase in cash and cash equivalents	(6,843)	18,662
Cash and cash equivalents at beginning of year	<u>230,425</u>	<u>211,763</u>
Cash and cash equivalents at end of year	<u>223,582</u>	<u>230,425</u>

The notes on pages 14 to 22 form part of these financial statements.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Colebrooke Park, 26 Colebrooke Park Road, Brookeborough, Co Fermanagh, BT94 4DW.

2. Statement of compliance

The financial statements are in compliance with the charity's governing document.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. The Board of Trustees have developed a fundraising programme and has increased the number of funders. The trustees are constantly reviewing the operations in order to ensure it retains sufficient reserves to maintain its demands for the foreseeable future. The Trustees therefore conclude, based on their long-term funding strategies, that it is appropriate to prepare the accounts on a going concern basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Brooke House Health & Wellbeing Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Brooke House Health & Wellbeing Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Improvements	-	20% reducing balance
Fixtures and fittings	-	20% reducing balance
Equipment	-	20% reducing balance

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Brooke House Health & Wellbeing Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	16,862	150	17,012
Grants			
Libor	–	3,682	3,682
Screwfix	–	340	340
Crematorium	–	7,000	7,000
	<u>16,862</u>	<u>11,172</u>	<u>28,034</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	10,162	–	10,162

Brooke House Health & Wellbeing Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Libor	–	22,707	22,707
Screwfix	–	–	–
Crematorium	–	–	–
	<u>10,162</u>	<u>22,707</u>	<u>32,869</u>

5. Charitable activities

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Tackling Serious Stress	–	–	3,432	3,432
Positive Pathways Eco Hub	–	–	17,026	17,026
Forces for Change (ETEV)	691	691	–	–
Tackling Loneliness	6,576	6,576	35,096	35,096
Tackling Social Isolation	5,000	5,000	74,573	74,573
Forces for Change (FFC)	–	–	1,465	1,465
Inspire - One is too many	17,703	17,703	26,012	26,012
Yesterday, Today, Tomorrow	500	500	9,460	9,460
National Lottery	–	–	318	318
Afghanistan	74,974	74,974	50,860	50,860
Forces for Change (POOI)	10,000	10,000	9,500	9,500
Core Fund	(2,910)	(2,910)	93,400	93,400
Positive Pathways DGS	1,750	1,750	36,994	36,994
VPPP (1)	91,718	91,718	35,007	35,007
VPPP (2)	15,050	15,050	8,830	8,830
No Barriers	49,159	49,159	–	–
Contact	31,400	31,400	1,800	1,800
CFNI Carers	5,385	5,385	1,365	1,365
CFNI Mental Health	58,617	58,617	33,039	33,039
Bruce Wake	–	–	2,000	2,000
Veterans Foundation	18,333	18,333	–	–
Halifax Foundation	3,450	3,450	–	–
TNP Transformational Grant	20,000	20,000	–	–
RBL	199,866	199,866	–	–
Army Benevolent Fund	1,208	1,208	–	–
	<u>608,470</u>	<u>608,470</u>	<u>440,177</u>	<u>440,177</u>

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Expenditure on Charitable Activities	1,299	627,935	629,234
Support costs	4,440	60	4,500
	<u>5,739</u>	<u>627,995</u>	<u>633,734</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on Charitable Activities	5	443,602	443,607
Support costs	–	6,840	6,840
	<u>5</u>	<u>450,442</u>	<u>450,447</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Expenditure on Charitable Activities	<u>629,234</u>	<u>4,500</u>	<u>633,734</u>	<u>450,447</u>

8. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Governance costs	<u>4,500</u>	<u>4,500</u>	<u>6,840</u>

9. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>4,700</u>	<u>3,360</u>

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

11. Staff costs

The average head count of employees during the year was 7 (2023: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff	<u>7</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year one trustee claimed expenses or had their expenses met by the charity totalling £222. (2023: £71)

13. Tangible fixed assets

	Short leasehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2023	8,229	3,026	7,065	18,320
Additions	4,660	–	5,400	10,060
At 31 March 2024	<u>12,889</u>	<u>3,026</u>	<u>12,465</u>	<u>28,380</u>
Depreciation				
At 1 April 2023	2,633	605	1,641	4,879
Charge for the year	2,051	484	2,165	4,700
At 31 March 2024	<u>4,684</u>	<u>1,089</u>	<u>3,806</u>	<u>9,579</u>
Carrying amount				
At 31 March 2024	<u>8,205</u>	<u>1,937</u>	<u>8,659</u>	<u>18,801</u>
At 31 March 2023	<u>5,596</u>	<u>2,421</u>	<u>5,424</u>	<u>13,441</u>

14. Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>–</u>	<u>13,945</u>

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	48,632	29,713
Accruals and deferred income	146,649	180,502
Other creditors	–	8,625
	<u>195,281</u>	<u>218,840</u>

16. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Accruals and deferred income	<u>18,801</u>	<u>13,441</u>

17. Deferred income

Income received from funders in the year, that remains unspent is deferred in line with the letter of offers provided. Total income received in the year totalled £595,850 and income released from both brought forward and received amounts totalled £629,703. Deferred income for the period ended 31 March 2024 is £146,649. (2023: £180,502)

18. Cash generated from operations

	2024	2023
	£	£
Surplus for the year	2,770	22,599
Adjustments for:		
Depreciation and impairment of tangible fixed assets	4,700	3,360
Movements in working capital:		
(Increase) in debtors	13,945	(13,945)
(Decrease)/increase in creditors	(18,198)	15,851
Cash generated from operations	3,217	27,865

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>13,088</u>	<u>16,862</u>	<u>(5,739)</u>	<u>24,211</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>2,931</u>	<u>10,162</u>	<u>(5)</u>	<u>13,088</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Funds	<u>12,443</u>	<u>619,642</u>	<u>(627,995)</u>	<u>4,090</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Funds	<u>–</u>	<u>462,884</u>	<u>(450,441)</u>	<u>12,443</u>

20. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>230,425</u>	<u>(6,843)</u>	<u>223,582</u>

21. Related parties

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2024	2023
	£	£
Aggregate Compensation	66,429	49,841