

**Brooke House Health & Wellbeing Centre**  
**Company Limited by Guarantee**  
**Filleted Financial Statements**  
**31 March 2025**

# **Brooke House Health & Wellbeing Centre**

**Company Limited by Guarantee**

**Filleted Financial Statements**

**Year ended 31 March 2025**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent auditor's report to the members	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>12</b>
Statement of financial position	<b>13</b>
Statement of cash flows	<b>14</b>
Notes to the financial statements	<b>15</b>

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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 2025

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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 2025.

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

<b>Registered charity name</b>	Brooke House Health & Wellbeing Centre
<b>Charity registration number</b>	108008
<b>Company registration number</b>	NI670320
<b>Principal office and registered office</b>	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 I Marshall	(Appointed 31 January 2025)
Mr M Skuce	(Resigned 31 January 2025)
Dr J Graham	
Mr B Simpson	(Appointed 31 May 2024)
Mrs G Boyd	(Appointed 28 March 2025)
Mrs B McQuaid	(Appointed 29 November 2024)

<b>Auditor</b>	Moore (N.I) LLP Chartered accountants & statutory auditor 30-32 Lodge Road Coleraine Northern Ireland BT52 1NB
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# **Brooke House Health & Wellbeing Centre**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2025**

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#### **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 board meetings.

##### **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 is governed by a Board of Trustees, who are guided by the Articles of Association together with a comprehensive Policy & Procedure Manual.

There are currently eight Trustees. Michael Skuce and Stephen White retired during the year and were replaced by Brian Simpson, Bonita McQuaid, Ian Marshall and Gail Boyd. 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, childcare 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.

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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#### 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 and 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 which are delivered within Colebrooke Park or 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.

# **Brooke House Health & Wellbeing Centre**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2025**

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We have provided wraparound therapy for 328 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 2025

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##### **Achievements and performance**

During the reporting period, Brooke House Health & Wellbeing Centre made a significant, positive difference in the lives of 328 clients (veterans and family members). Our holistic, person-centred model, integrating psychotherapy, physical therapies and wellness programmes, proved highly effective in addressing complex psychological and physical challenges.

The Board assumed responsibility for Brooke House from the Ely Centre on 17 Dec 20. 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 ROI CLG, the Irish Ex-Services Trust and the ATOCK Trust and the Army Benevolent Fund.

Brooke House 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 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.

During the present reporting period (FY 24/25), in the wake of the disbandment of the Veterans Support Office, we were asked by the Armed Forces Covenant Fund Trust to lead the Thrive Together project. This required us to undertake a comprehensive consultation with all stakeholders providing services to the veteran community in Northern Ireland and develop a strategy for sustainable support. Brooke House is now implementing the initial phases of the strategy which will see it play a leading role in support for veterans in the region.

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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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.

We have broadened our funding base and have secured core funding on a rolling three-year basis from the Royal British Legion which will draw on funds from the Irish Ex-Services Trust and the ATOCK Trust, which they manage as restricted funds, as well as their own funds, which considerably enhances our financial stability.

We have also developed fee-for-service arrangements with the Ulster Defence Regiment Benevolent Fund, a process which we intend to explore with other client groups.

#### **Financial review**

The results for the year ended 31 March 2025 are set out on page 12 of the financial statements.

Income for the year was £854,760 (2024(**restated**): £601,044) and net income for the year £153,177 (2024(**restated**): £(37,390)).

#### **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.

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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#### 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.

#### Small company provisions

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

#### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' annual report was approved on 16 December 2025 and signed on behalf of the board of trustees by:



Dr J Graham  
Trustee

# **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 2025**

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#### **Opinion**

We have audited the financial statements of Brooke House Health and Wellbeing Centre (the 'charity') for the year ended 31 March 2025 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 2025 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.

# **Brooke House Health & Wellbeing Centre**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2025**

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#### **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.

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

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

Year ended 31 March 2025

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#### **Auditor's responsibilities for the audit of the financial statements**

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006). Compliance with these laws and regulations was assessed as part of our procedures.

Other laws and regulations of which non-compliance may have a material effect on the financial statements, e.g. through fines or litigation, were identified such as regulations in relation to employment law. Our required procedures in these areas are limited to inquiry of trustees and other management and inspection of any regulatory or legal correspondence. These limited procedures did not identify any actual or suspected non-compliance.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

#### **Audit response to risks identified**

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

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

Year ended 31 March 2025

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with governance. · Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. · Enquiry of entity staff to identify any instances of non-compliance with laws and regulations. · Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud · Reviewing minutes of meetings of those charged with governance · Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations. · We test the completeness of incoming resources to address the risk of fraud in revenue recognition. · Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### 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.

*R I Peters Gallagher*

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

16 December 2025

# Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025			2024 (restated)		
		Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments</b>							
Donations and legacies	4	34,719	30,341	65,060	16,862	2,990	19,852
Charitable activities	5	–	789,699	789,699	–	581,192	581,192
<b>Total income</b>		<u>34,719</u>	<u>820,040</u>	<u>854,759</u>	<u>16,862</u>	<u>584,182</u>	<u>601,044</u>
<b>Expenditure</b>							
Expenditure on charitable activities	6,7	18,695	682,887	701,582	5,739	632,695	638,434
<b>Total expenditure</b>		<u>18,695</u>	<u>682,887</u>	<u>701,582</u>	<u>5,739</u>	<u>632,695</u>	<u>638,434</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>16,024</u>	<u>137,153</u>	<u>153,177</u>	<u>11,123</u>	<u>(48,513)</u>	<u>(37,390)</u>
<b>Reconciliation of funds</b>							
Total funds brought forward as previously reported		24,211	4,090	28,301	13,088	12,443	25,531
Prior year adjustment		–	153,783	153,783	–	193,943	193,943
Total funds brought forward as restated		<u>24,211</u>	<u>157,873</u>	<u>182,084</u>	<u>13,088</u>	<u>206,386</u>	<u>219,474</u>
<b>Total funds carried forward</b>		<u>40,235</u>	<u>295,026</u>	<u>335,261</u>	<u>24,211</u>	<u>157,873</u>	<u>182,084</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 15 to 23 form part of these financial statements.

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

	Note	2025 £	2024 (restated) £
<b>Fixed assets</b>			
Tangible fixed assets	13	21,406	18,801
<b>Current assets</b>			
Cash at bank and in hand		347,220	223,582
<b>Creditors: amounts falling due within one year</b>	14	<u>33,365</u>	<u>60,299</u>
<b>Net current assets</b>		<u>313,855</u>	<u>163,283</u>
<b>Total assets less current liabilities</b>		335,261	182,084
<b>Creditors: amounts falling due after more than one year</b>	15	<u>-</u>	<u>-</u>
<b>Net assets</b>		<u>335,261</u>	<u>182,084</u>
<b>Funds of the charity</b>			
Restricted funds		295,026	157,873
Unrestricted funds		<u>40,235</u>	<u>24,211</u>
<b>Total charity funds</b>	18	<u>335,261</u>	<u>182,084</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 16 December 2025, and are signed on behalf of the board by:

*Frances B Nolan*

Mrs F Nolan  
Trustee

Dr J Graham  
Trustee

The notes on pages 15 to 25 form part of these financial statements.

# Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

## Statement of Cash Flows

Year ended 31 March 2025

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	<b>2025</b>	2024
	<b>£</b>	<i>(restated)</i> £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	153,177	(37,390)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,351	4,700
<i>Changes in:</i>		
Trade and other debtors	–	13,945
Trade and other creditors	(26,934)	21,962
Cash generated from operations	<u>131,594</u>	<u>3,217</u>
Net cash from operating activities	<u>131,594</u>	<u>3,217</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(7,956)	(10,060)
Net cash used in investing activities	<u>(7,956)</u>	<u>(10,060)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	123,638	(6,843)
<b>Cash and cash equivalents at beginning of year</b>	<u>223,582</u>	<u>230,425</u>
<b>Cash and cash equivalents at end of year</b>	<u>347,220</u>	<u>223,582</u>

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The notes on pages 15 to 23 form part of these financial statements.

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

### Notes to the Financial Statements

#### Year ended 31 March 2025

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#### 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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 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 2025
	£	£	£
<b>Donations</b>			
Donations	34,719	30,341	65,060
<b>Grants</b>			
Screwfix	—	—	—
Crematorium	—	—	—
UDR Benevolent Fund	—	—	—
	<u>34,719</u>	<u>30,341</u>	<u>65,060</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	<i>(restated)</i> £
<b>Donations</b>			
Donations	16,862	150	17,012

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 4. Donations and legacies *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£
<b>Grants</b>			
Screwfix	–	(4,660)	(4,660)
Crematorium	–	7,000	7,000
UDR Benevolent Fund	–	500	500
	<u>16,862</u>	<u>2,990</u>	<u>19,852</u>

#### 5. Income - Charitable activities

	Restricted Funds	Total Funds 2025	Restricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Veterans Foundation (Counselling)	30,000	30,000	–	–
Relax, Restore, Revitalise	50,000	50,000	–	–
VPPP2 - Phase 1	133,608	133,608	–	–
VPPP2 - Phase 2	85,464	85,464	–	–
No one is forgotten	14,286	14,286	–	–
UDR Benevolent Fund	49,171	49,171	–	–
BCPP	500	500	–	–
Forces for Change (ETEV)	–	–	691	691
Tackling Loneliness	(5,070)	(5,070)	875	875
Tackling Social Isolation	–	–	5,000	5,000
Inspire - One is too many	–	–	12,000	12,000
Yesterday, Today, Tomorrow	–	–	500	500
National Lottery	19,660	19,660	–	–
Afghanistan	9,167	9,167	26,708	26,708
Forces for Change (POOI)	500	500	10,000	10,000
Core Fund	–	–	(2,910)	(2,910)
Positive Pathways DGS	–	–	1,750	1,750
VPPP (1)	5	5	62,964	62,964
VPPP (2)	4,820	4,820	4,820	4,820
No Barriers	–	–	44,992	44,992
Contact	–	–	24,900	24,900
CFNI Carers	25,990	25,990	25,990	25,990
CFNI Mental Health	–	–	49,328	49,328
Veterans Foundation	24,500	24,500	20,000	20,000
Halifax Foundation	5,000	5,000	3,450	3,450
TNP Transformational Grant	135,746	135,746	65,708	65,708
RBL	198,396	198,396	199,866	199,866
Army Benevolent Fund	–	–	14,500	14,500
Fixed asset grants	7,956	7,956	10,060	10,060
	<u>789,699</u>	<u>789,699</u>	<u>581,192</u>	<u>581,192</u>

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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##### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Expenditure on Charitable Activities	18,695	667,077	685,772
Support costs	–	15,810	15,810
	<u>18,695</u>	<u>682,887</u>	<u>701,582</u>

  

	Unrestricted Funds	Restricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£
Expenditure on Charitable Activities	1,299	632,635	633,934
Support costs	4,440	60	4,500
	<u>5,739</u>	<u>632,695</u>	<u>638,434</u>

##### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Expenditure on Charitable Activities	<u>685,772</u>	<u>15,810</u>	<u>701,582</u>	<u>638,434</u>

##### 8. Analysis of support costs

	Analysis of support costs	Total 2025	Total 2024
	£	£	£
Governance costs	<u>15,810</u>	<u>15,810</u>	<u>4,500</u>

##### 9. Taxation

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

##### 10. Net income/(expenditure)

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>5,351</u>	<u>4,700</u>

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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##### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2025</b>	2024
	<b>£</b>	£
Wages and salaries	216,938	165,602
Social security costs	14,291	14,528
Employer contributions to pension plans	8,644	6,889
Other employee benefits	1,553	1,931
	<u>241,426</u>	<u>188,950</u>

The average head count of employees during the year was 9 (2024: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025</b>	2024
	<b>No.</b>	No.
Number of staff	<u>9</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2024: 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 £71. (2024: £222)

##### 13. Tangible fixed assets

	Short leasehold property £	Fixtures and fittings £	Equipment £	<b>Total £</b>
<b>Cost</b>				
At 1 April 2024	12,889	3,026	12,465	28,380
Additions	–	–	7,956	7,956
<b>At 31 March 2025</b>	<u>12,889</u>	<u>3,026</u>	<u>20,421</u>	<u>36,336</u>
<b>Depreciation</b>				
At 1 April 2024	4,684	1,089	3,806	9,579
Charge for the year	1,641	387	3,323	5,351
<b>At 31 March 2025</b>	<u>6,325</u>	<u>1,476</u>	<u>7,129</u>	<u>14,930</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>6,564</u>	<u>1,550</u>	<u>13,292</u>	<u>21,406</u>
At 31 March 2024	<u>8,205</u>	<u>1,937</u>	<u>8,659</u>	<u>18,801</u>

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# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 14. Creditors: amounts falling due within one year

	<b>2025</b>	2024 <i>(restated)</i>
	£	£
Trade creditors	25,365	48,632
Accruals and deferred income	8,000	11,667
	<u>33,365</u>	<u>60,299</u>

#### 15. Creditors: amounts falling due after more than one year

	<b>2025</b>	2024
	£	£
Accruals and deferred income	<u>-</u>	<u>-</u>

#### 16. Deferred income

Deferred income for the year ended 31 March 2025 is £8,000. (2024: £11,667)

#### 17. Restricted Reserves

	At 1 April 2024 as previously reported	Prior period adjustment	At 1 April 2024 (restated)	Income	Expenditure	Transfers	At 31 March 2025
Veterans Pathway VPPP1	13,815	-	13,815	5	16,171	2,351	-
Veterans Pathway VPPP2	536	-	536	4,820	3,117	(2,239)	-
No Barriers TNP	35,514	45,826	81,340	-	79,411	-	1,929
Transformational Relax Restore	(70,047)	45,708	(24,339)	135,746	80,423	-	30,984
Revitalise	-	-	-	50,000	22,424	-	27,576
National Lottery	-	-	-	19,660	-	-	19,660
Afghanistan IC	(4,351)	-	(4,351)	9,167	5,990	1,174	-
Cycle for Caring	(2,468)	25,990	23,522	25,990	37,226	-	12,286
Other grants	28,601	16,958	45,559	536,355	413,237	3,502	172,179
Fixed asset grants	-	18,801	18,801	7,956	5,351	-	21,406
Donations	2,490	500	2,990	30,341	19,537	(4,788)	9,006
	<u>4,090</u>	<u>153,783</u>	<u>157,873</u>	<u>820,040</u>	<u>682,887</u>	<u>-</u>	<u>295,026</u>

# Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

## 17. Restricted Reserves *(continued)*

	At 1 April 2023 as previously reported	Prior year adjustment	At 1 April 2023 <i>(restated)</i>	Income	Expenditure	Transfers	At 31 March 2024
Veterans Pathway VPPP1	(769)	28,754	27,985	62,964	77,134	-	13,815
Veterans Pathway VPPP2	-	10,230	10,230	4,820	14,514	-	536
No Barriers TNP	-	49,993	49,993	44,992	13,645	-	81,340
Transformational Afghanistan IC	-	-	-	65,708	90,047	-	(24,339)
Cycle for Caring	976	48,265	49,241	26,708	80,300	-	(4,351)
Other grants	-	-	-	25,990	2,468	-	23,522
Fixed asset grants	12,236	43,260	55,496	339,950	349,887	-	45,559
Donations	-	13,441	13,441	10,060	4,700	-	18,801
	-	-	-	2,990	-	-	2,990
	<b>12,443</b>	<b>193,943</b>	<b>206,386</b>	<b>584,182</b>	<b>632,695</b>	<b>-</b>	<b>157,873</b>

## 18. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2024	Income	Expenditure	Prior year adjustments	At 31 March 2025
	£	£	£	£	£
General funds	<u>24,211</u>	<u>34,719</u>	<u>(18,695)</u>	<u>-</u>	<u>40,235</u>
	At 1 April 2023	Income	Expenditure	Prior year adjustments	At 31 March 2024
	£	£	£	£	£
General funds	<u>13,088</u>	<u>16,862</u>	<u>(5,739)</u>	<u>-</u>	<u>24,211</u>

# Brooke House Health & Wellbeing Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 18. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2024	Income	Expenditure	Prior year adjustments	At 31 March 2025 <i>(restated)</i>
	£	£	£	£	£
Restricted Funds	4,090	820,040	(682,887)	153,783	295,026
	<u>4,090</u>	<u>820,040</u>	<u>(682,887)</u>	<u>153,783</u>	<u>295,026</u>

	At 1 April 2023	Income	Expenditure	Prior year adjustments	At 31 March 2024 <i>(restated)</i>
	£	£	£	£	£
Restricted Funds	12,443	584,182	(632,695)	193,943	157,873
	<u>12,443</u>	<u>584,182</u>	<u>(632,695)</u>	<u>193,943</u>	<u>157,873</u>

#### 19. Prior year adjustments

A prior period adjustment has been made to correct the effect of income which was deferred incorrectly at the 31 March 2023 and 31 March 2024 year ends as it did not meet the relevant criteria for deferral under the Charities SORP.

The effect of the adjustment on the prior year figures is to increase opening restricted reserves at 1 April 2023 by £180,502, reduce income in year ended 31 March 2024 by £45,520 and reduce creditors due within 1 year at 31 March 2024 by £134,982. The closing restricted reserves have increased by £134,982 at 31<sup>st</sup> March 2024.

Additionally, in previous years grants received in respect of fixed assets had not been recognised in income but had been included as deferred income within creditors due greater than one year and an amount equivalent to the depreciation was released each year. A prior period adjustment has also been made in respect of this and the deferred income relating to these assets at 1 April 2023 has been transferred to restricted reserves.

The effect of the adjustment is to reduce creditors due greater than one year by £13,441 at 1 April 2023 and to increase restricted reserves by the same amount at that date. Income in the year ended 31 March 2024 has increased by £10,060 and the amortisation charge of £4,700 has been removed from the SOFA. These amounts have been allocated to restricted reserves. The closing restricted reserves at 31 March 2024 have increased by £18,801 and long term creditors have decreased by the same amount.

#### 20. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>223,582</u>	<u>123,638</u>	<u>347,220</u>

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# Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

## Management Information

Year ended 31 March 2025

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### 21. Analysis of net assets between funds

	Unrestricted 2025	Restricted 2025	Total 2025
At 31 March 2025:	£	£	£
Fixed assets	-	21,406	21,406
Current assets/(liabilities)	<u>40,235</u>	<u>273,620</u>	<u>313,855</u>
	<u>40,235</u>	<u>295,026</u>	<u>335,261</u>

  

	Unrestricted 2024	Restricted 2024	Total 2024
At 31 March 2024:	£	(restated) £	(restated) £
Fixed assets	-	18,801	18,801
Current assets/(liabilities)	<u>24,211</u>	<u>139,072</u>	<u>163,283</u>
	<u>24,211</u>	<u>157,873</u>	<u>182,084</u>

### 22. Related parties

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2025 £	2024 £
Aggregate Compensation	80,883	66,429