

COMPANY REGISTRATION NUMBER: NI670320
CHARITY REGISTRATION NUMBER: 108008

Brooke House Health & Wellbeing Centre
Company Limited by Guarantee
Financial Statements
31 March 2023

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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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 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

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
Mr C Johnston (Deceased 27 January 2023)
Mrs D Brodison
Mrs D Slater (Appointed 1 June 2022)
Mr P Sheridan
Mr S White
Mr M Skuce
Dr J Graham

Company secretary Michael Skuce

Independent examiner Nial Colhoun
Unit B15
Omagh Enterprise Centre
Great Northern Road
OMAGH
Co Tyrone
BT78 5LU

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

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.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

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.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

During the reporting period, Brooke House delivered a range of services, in person and remotely, in Colebrooke Park and at other locations across Northern Ireland to a total of 563 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 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 including the Communities Foundation for Northern Ireland, the National Lottery, the Royal British Legion and the Irish Ex-Services Trust .

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.

The current reporting period, FY 22/23, was a period of consolidation. We gained additional funding and were able to recruit two 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.

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

Financial review

The results for the year ended 31 March 2023 are set out on pages 8 and 9 of the financial statements.

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.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

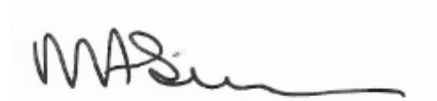
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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 5 July 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'MAS', followed by a long horizontal flourish.

Michael Skuce
Charity Secretary

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brooke House Health & Wellbeing Centre

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Brooke House Health & Wellbeing Centre ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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

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

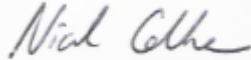
Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

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

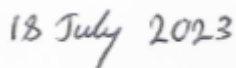
Year ended 31 March 2023

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Nial Colhoun
Independent Examiner

Unit B15
Omagh Enterprise Centre
Great Northern Road
OMAGH
Co Tyrone
BT78 5LU



Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Year to 31 Mar 23			Period from 1 Jul 21 to 31 Mar 22
	Unrestricted funds	Restricted funds	Total funds	Total funds
Note	£	£	£	£
Income and endowments				
Donations and legacies	10,162	462,884	473,046	227,942
Total income	<u>10,162</u>	<u>462,884</u>	<u>473,046</u>	<u>227,942</u>
Expenditure				
Expenditure on charitable activities	5	450,441	450,447	231,414
Total expenditure	<u>5</u>	<u>450,441</u>	<u>450,447</u>	<u>231,414</u>
Net income/(expenditure) and net movement in funds	<u>10,157</u>	<u>12,443</u>	<u>22,599</u>	<u>(3,472)</u>
Reconciliation of funds				
Total funds brought forward	2,931	–	2,931	6,403
Total funds carried forward	<u>13,088</u>	<u>12,443</u>	<u>25,531</u>	<u>2,931</u>

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

The notes on pages 11 to 16 form part of these financial statements.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	6	13,441	7,598
Current assets			
Debtors	7	13,945	–
Cash at bank and in hand		230,425	211,763
		<u>244,370</u>	<u>211,763</u>
Creditors: amounts falling due within one year	8	<u>218,840</u>	<u>208,832</u>
Net current liabilities		<u>(25,530)</u>	<u>(2,931)</u>
Total assets less current liabilities		38,971	10,529
Creditors: amounts falling due after more than one year	9	<u>(13,441)</u>	<u>(7,598)</u>
Net assets		<u>25,530</u>	<u>2,931</u>
Funds of the charity			
Restricted funds		12,443	–
Unrestricted funds		13,088	2,931
Total charity funds		<u>25,531</u>	<u>2,931</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 11 to 16 form part of these financial statements.

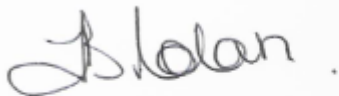
Brooke House Health & Wellbeing Centre

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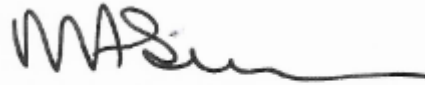
Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 5 Jul 23, and are signed on behalf of the board by:



Mrs F Nolan
Trustee



Mr M Skuce
Trustee

The notes on pages 11 to 16 form part of these financial statements.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

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.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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. Staff costs

The average head count of employees during the year was 6 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>6</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

5. 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.

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Tangible fixed assets

	Short leasehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2022	8,229	–	888	9,117
Additions	–	3,026	6,177	9,203
At 31 March 2023	<u>8,229</u>	<u>3,026</u>	<u>7,065</u>	<u>18,320</u>
Depreciation				
At 1 April 2022	1,234	–	285	1,519
Charge for the year	1,399	605	1,356	3,360
At 31 March 2023	<u>2,633</u>	<u>605</u>	<u>1,641</u>	<u>4,879</u>
Carrying amount				
At 31 March 2023	<u>5,596</u>	<u>2,421</u>	<u>5,424</u>	<u>13,441</u>
At 31 March 2022	<u>6,995</u>	<u>–</u>	<u>603</u>	<u>7,598</u>

7. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>13,945</u>	<u>–</u>

8. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	29,713	9,700
Accruals and deferred income	180,502	199,132
Other creditors	8,625	–
	<u>218,840</u>	<u>208,832</u>

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

	2023 £	2022 £
Accruals and deferred income	<u>13,441</u>	<u>7,598</u>

Brooke House Health & Wellbeing Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. 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 £453,459 and income released from both brought forward and received amounts totalled £472,089. Income deferred in the year totalled £180,502 of which included income from funders "Screwfix" and "No Barriers" totalling £54,993 which was deferred in full as this was not spent in the year. Deferred income for the period ended 31 March 2023 is £180,502. (2022: £199,132)