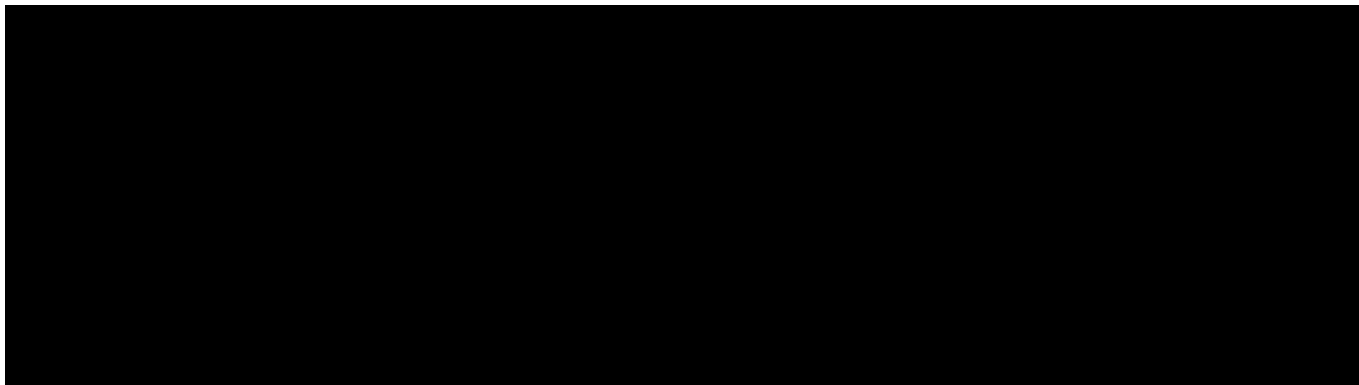


BROOKFIELD VILLAGE COUNCIL

Scottish Charity Number SC006461

Trustees' Annual Report and Accounts for the year ended 31 December 2024



Recruitment and Appointment of Village Council Members:

All members are appointed or reappointed at our Annual General Meeting, which is held in March every year, in accordance with our Constitution. The following residents joined during the course of 2024:



The committee met 11 times during the year and meetings were held in person.

Governing Document

Brookfield Village Council is a charitable unincorporated association, and the purposes and administration arrangements are set out in our Constitution.

Charitable Purpose

'To hold, maintain and preserve all funds, land and property belonging to BVC for the benefit of residents of the village. In particular they will maintain the Village Hall and environs including the village bowling green, tennis courts and playing field. These will be managed so that they can serve the interests of all the residents of the village of Brookfield'.

An updated Constitution was agreed at the AGM held in February 2021.

Activities and Achievements

Events held in the village during 2024 were as follows:

- Nature Day
- Brookfield Bunny Easter Egg Hunt
- Brookfield Day
- TV Gameshow Night
- Children's Halloween Party
- Brookfield Christmas Market
- Breakfast with Santa
- Cheese & Wine
- Christmas Carol Concert
- Hogmanay Dance

Land Ownership

The transfer of the former Merchiston field from Brookfield Village Trust (BVT) to Brookfield Village Council was completed early in 2024. The remaining BVT funds were transferred to the Village Council towards the end of 2024.

Hall Maintenance

Over the course of 2024, the Village Hall kitchen was replaced, and the fire alarm system was completely renewed. New lighting was installed along the pathway leading to the Hall entrance. Electrical improvements were carried out in the Grace McMurray Lounge. New radiators were installed in the front porch and also the back corridor. A Health & Safety audit of the Village Hall took place in November 2024 and a number of recommendations were made and have been acted on. We have entered into a contract with a Health & Safety consultancy. All improvements were achieved more or less in line with Budget set of £35,000 (Actual spend £35,737).

Hall Letting

We continue to benefit from the income from a variety of regular weekly – a total of ten sessions across the week on a Monday to Thursday evenings and Saturday and Sunday mornings. In addition, the village Art Club meets weekly from September to April and the SWI hold fortnightly sessions from October to March. The Ballet & Dance Academy, who previously held a number of classes in the Hall, has moved to an alternative venue.

Twelve children's parties took place in 2024 together with three private functions. Gryffe Valley Rotary Club held a very successful jazz afternoon in June and Johnstone Youth Theatre used the Hall for rehearsals in November/December 2024.

Fundraising

We continue to encourage residents to donate to Village Council funds by way of a monthly or annual contribution which can benefit from Gift Aid. Although events such as the Cheese & Wine and the Carol Concert are not for profit, we aim to hold a number of events during the year that cover their costs and make a small profit.

Easyfundraising (easyfundraising.org.uk) is another convenient and free method of raising funds via online shopping. Please contact brookfieldvpa@gmail.com for further information about this and making a regular contribution. The Village Council receives no other source of funding so fundraising activities are essential for the upkeep of the Hall and thanks go to residents and friends for their continued support.

Extraordinary General Meeting (EGM)

An EGM was held on Tuesday 10th December 2024. The primary purpose of the EGM was to update the Village as to changes to Brookfield Village Council leadership and members. Prior to that meeting only one trustee remained and we had Co-opted members with no voting rights. A new trustee was appointed, and all co-opted members were voted to be full members of Brookfield Village Council.

Policy Updates

Since our last AGM we have refreshed a number of policies relating to Brookfield Village council. We have created a conflict-of-interest policy for all trustees and members. We have refreshed our expenses policy by placing a cap on time for expenses to be submitted. From a Health and Safety perspective we have refreshed all policies required following our health and safety audit as well as creating a new policy covering Legionnaires' disease (required given the showering facilities in the village hall).

Signed on behalf of the Trustees



Brookfield Village Council

March 2025

Independent Examiner's Report to the Trustees and Members of Brookfield Village Council

**Scottish Charity Number SC006461
Year ended 31 December 2024**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature:

Date: 27 March 2025

Name:

**Professional Body and
Qualification:**

Address:

Statement of Receipts and Payments

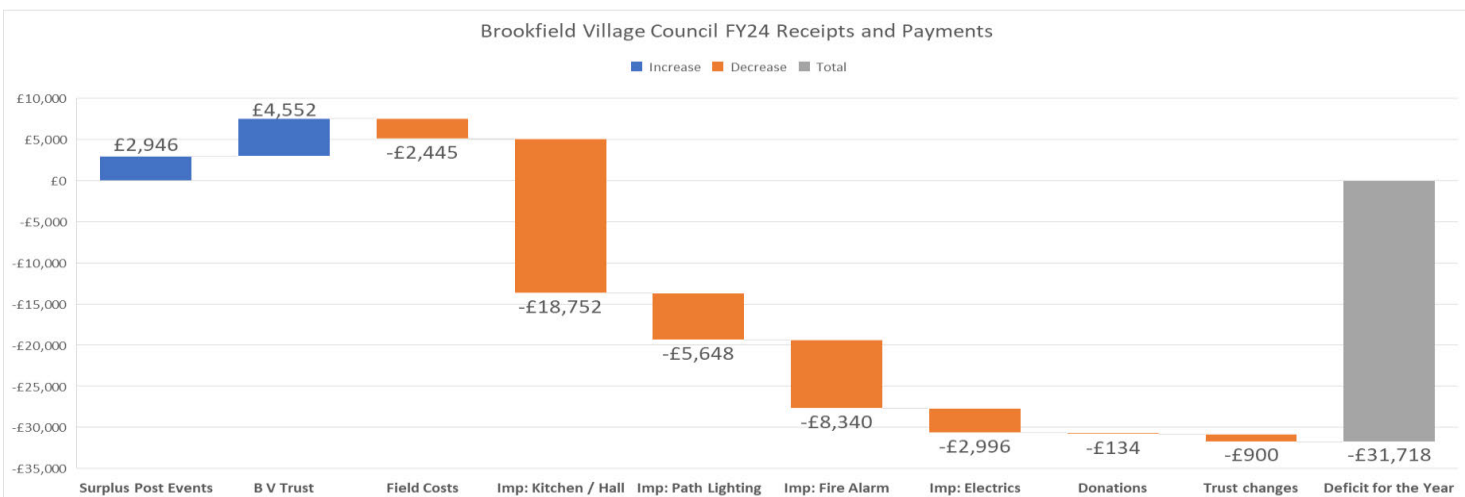
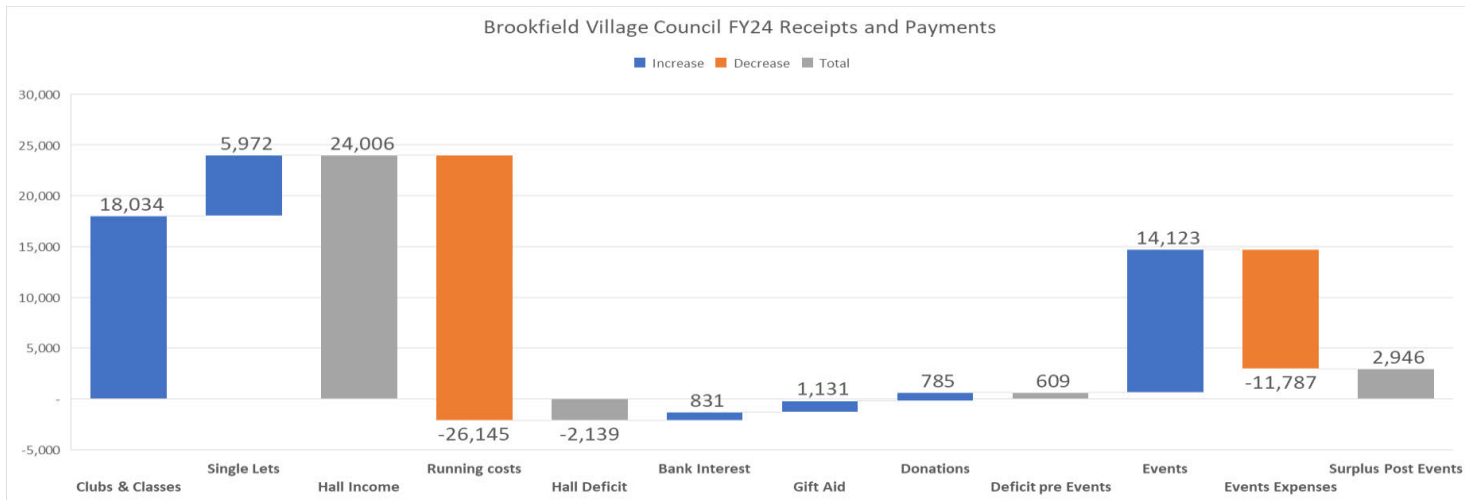
As at 31st December 2024

		2024	2024	2023	2023 Full
		Unrestrict	Restricted	Total	Year
	Notes	ed		£	£
Receipts					
Donations	1	6,468		6,468	3,687
Receipts from fundraising Activities	2	14,123		14,123	24,408
Gross Trading Receipts - Hall Lets		24,006		24,006	18,906
Income from Investments - Interest		468	363	831	1,334
Total Receipts		45,066	363	45,429	48,335
Payments					
Expenses for Fundraising activities	3	11,787		11,787	15,352
Payments relating directly to charitable activities	4	64,430		64,430	42,549
Grants and Donations	5	134		134	0
Governance costs		796		796	0
Total Payments		77,147	0	77,147	57,900
(Deficit) / Surplus for the 12mths to 31st December		(32,081)	363	(31,718)	(9,566)

Payments as % of Receipts

170%

120%



Statement of Balances

As at 31st December 2024

	2024	2024	2024	2023
	Unrestrict	Restricted	Total	
	ed			
Notes			£	£
Cash and Bank Funds				
Balances at start of year	64,737	24,144	88,882	98,447
Bank Transfers	363	(363)	0	
Surplus / (deficit) shown on receipts and payments account	(32,081)	363	(31,718)	(191)
Cash and Bank Balances at 31st December	33,020	24,144	57,164	98,256
Other Current Assets				
	0		0	0
			0	0
			0	0
Total Other Current Assets	0	0	0	0
Fixed Assets				
Land and Buildings at cost	125,196		125,196	125,196
Less Grants Received	(66,505)		(66,505)	(66,505)
	58,691	0	58,691	58,691
Fixtures and Fittings at cost 1 Sep 2003	28,888		28,888	28,888
Less: grants received	(4,000)		(4,000)	(4,000)
	24,888		24,888	24,888
Equipment at cost 1 Sep 2003	2527		2527	2,527
Total Fixed Assets	86,106	0	86,106	86,106
Liabilities				
Creditors				
Other Creditor - tax over claimed on gift aid			0	0
Accrued Expenses			0	0
Total Liabilities	0	0	0	0
Net Assets	119,126	24,144	143,270	184,362

Date: March 2025

Notes to the Accounts

	2024	2023
	£	£
1 Donations		
Gift Aid Contributions	900	1,125
Income Tax recovered on gift Aid	231	333
Other Donations	5,337	2,230
	<u>6,468</u>	<u>3,687</u>
2 Receipts from fundraising activities		
Gala / Brookfield Day Income	3,509	3,786
Income from other functions	10,615	20,622
	<u>14,123</u>	<u>24,408</u>
3 Expenses for Fundraising activities (See also note 10)	<u>11,787</u>	<u>15,352</u>
4 Payments relating directly to charitable activities		
Maintenance of Village Hall and policies	44,390	24,376
Heating, lighting and utilities	5,972	5,599
Cleaning	7,515	5,635
Insurance	2,239	2,242
Printing, stationery and web costs	1,688	1,918
Miscellaneous	213	279
	<u>62,018</u>	<u>40,049</u>
5 Grants and Donations		
Donations to Brookfield Village Trust		
Other Donations	134	
	<u>134</u>	<u>0</u>

Notes to the Accounts (continued)

6 Reconciliation of Bank Accounts :	2024	2023
	£	£
a) Bank of Scotland		
Balance Per Bank Statement at 31 December	28,234	59,936
Outstanding Lodgements		
Cash in hand	1,435	1,895
Adjustment		6
	-	-
	1,435	1,901
Unpresented Cheques / Payments	44	
	-	-
	-	-
	44	-
Balance per Accounts 31 December	29,713	61,837
b) Barclays Restricted		
Balance Per Bank Statement at 31 December	24,508	24,144
Outstanding Lodgements	-	-
Unpresented Cheques	-	-
Balance per Accounts 31 December	24,508	24,144
c) Barclays Unrestricted		
Balance Per Bank Statement at 31 December	2,944	2,900
Outstanding Lodgements	-	-
Unpresented Cheques	-	-
Balance per Accounts 31 December	2,944	2,900
d) Total All accounts		
Balance Per Bank Statement at 31 December	55,686	86,980
Outstanding Lodgements	1,435	1,901
Unpresented Cheques / Payments	44	-
Balance per Accounts 31 December	57,164	88,881

7. Funds

All funds are unrestricted with the exception of the Grace McMurray bequest, which is restricted under the terms of her will to support improvement activity to the hall and the surrounding areas. During 2024 we were notified of a bequest from the Estate of the late Joan Harrison. The process of Identification and Verification checks has taken a considerable amount of time (partly due to our out-of-date website and constitution). The bequest (unrestricted) was received 4th Feb 2025 (£30,000 in total).

8. Trustee Remuneration and Expenses

No Trustees received any remuneration or expenses during the year ended 31 December 2024. It should be noted that [REDACTED] has made use of a Garden refuge bin that Village council bought the licence for. To cover the usage [REDACTED] had made a £50 donation to Brookfield Village Council. It should also be noted that [REDACTED] has taken out a credit agreement on behalf of BVC to cover the purchase of a new Kitchen from Wren. Credit agreement runs to May 2027 at a cost of £266.27 monthly (£7,721 being outstanding on 31st Dec 2024). Should for any reason [REDACTED] requires this to be paid back immediately an agreement between [REDACTED] and BVC (email from previous chair) is in place to do so.

9. Transactions with Trustees and Connected Persons

The Trustees are all residents of Brookfield and as such, attend events and use the services of the Brookfield Village Council, and pay for these on the same basis as the other residents.

10. Improvements

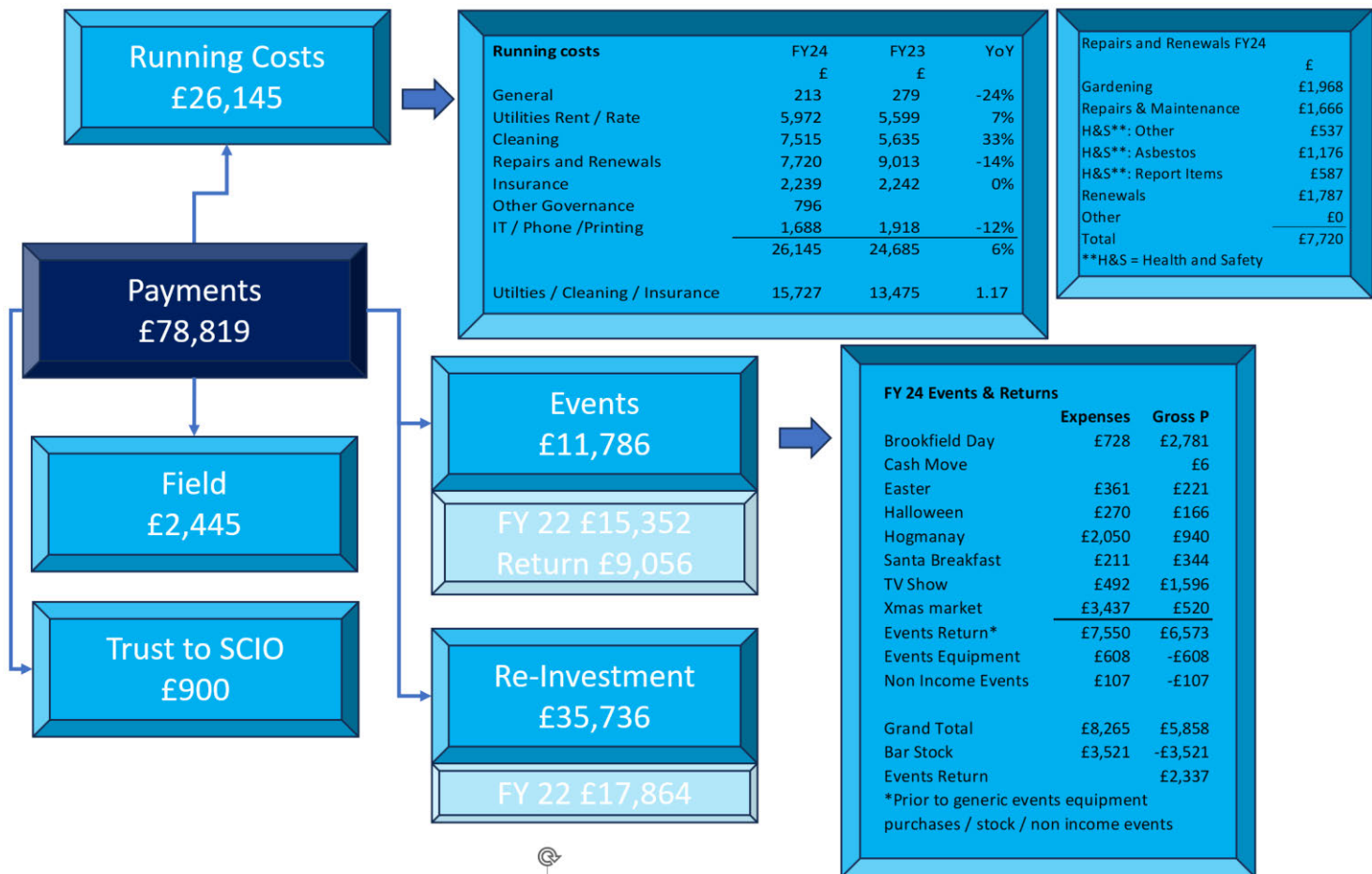
Feb 24 the village council held a meeting to set a budget for improvements. A budget of £35,000 was set with a number of items identified to progress with. 4 Main items were delivered

- a) Pathway lighting £5,648. To ensure lighting along the pathway to the village hall.
- b) A new Fire Alarm system £8,340. Based on recommendation from those maintaining the previous system around supportability.
- c) Electrical updates removing faulty wiring in the Grace McMurray lounge & installation of dedicated power supply for outside events £2,996 (due to issues with Electrics tripping),
- d) A new Kitchen for the Village Hall and new radiators in parts of the Village Hall totalled £18752. Original expectation of in- year spend for the kitchen was £12,000. This budget covered in year payments to Kitchen Supplier and Installation (including Plumbing and Electrical).

Main areas of overspend:

- It was not envisaged the radiator work would be required however these were recommended to mitigate cold spots (feedback) and dampness £2307.
- New Door & Painting of kitchen £1,355.
- New Hot Water Boiler. Previous pipework being condemned also £1,422
- Installation over runs of ~£1,000.
- Cost of commercial dishwasher at £2,124 was a higher cost than anticipated.

11. Breakdown of FY24 Payments



12. Quarterly view of the year

	Q1 Qtr 1 £	Q2 Qtr 2 £	Q3 Qtr 3 £	Q4 Qtr 4 £
Receipts	21,884	23,048	16,697	25,001
Payments	26,957	47,795	18,467	25,129
Surplus / (Deficit)	(5,074)	(24,747)	(1,769)	(127)
Opening Bank	86,987	81,824	57,077	56,239
Surplus / (Deficit)	(5,074)	(24,747)	(1,769)	(127)
Cash Correction				
Cash Adjustment	(89)	0	931	(382)
Closing Bank (Bank of Scotland)	81,824	57,077	56,239	55,729
Opening Cash	1,895	1,984	1,984	1,053
Cash Transactions	89		(931)	382
Closing Cash	1,984	1,984	1,053	1,435
Closing Funds	83,808	59,061	57,291	57,164
Total Funds				
Receipts Detail				
Gift Aid Contributions	205	335	280	80
Income Tax on gift Aid	0	0	0	231
Other Donations / Unidentified	298	75	0	4,963
Gala Day Income	0	0	4,519	0
Other Functions Income	209	544	5,716	12,467
Hall rents	0	0	0	0
Regular classes	4,060	4,231	2,712	3,240
Clubs	1,500	840	0	1,451
Single Lets	1,351	452	3,293	2,407
Bank Interest - general	171	141	86	71
Bank Interest - Grace McMurray	90	91	91	91
	7,884	6,708	16,697	25,001
Payments Detail				
Gala Day / Other Events Expenses	709	213	1,254	6,089
Other Fundraising costs	0	0	0	0
Gala Day Income*	0	0	1,010	0
Other Functions Income*	170	0	3,320	4,831
General	0	136	42	35
Utilities Rent / Rate	1,982	1,167	743	2,081
Cleaning	1,464	1,728	2,312	2,011
Repairs and Renewals	7,925	23,855	6,832	5,778
Insurance	22	2,217	0	0
IT- website, + phone, printing and stationery	345	427	452	464
Stock	0	0	2,011	1,510
Grants and Donations	0	0	0	134
Governance costs:	0	0	0	0
Legal Fees	0	1,512	0	900
Accounts / Independent examination	0	0	0	0
Other Governance	0	0	0	796
Single Lets*	340	200	490	500
	12,957	31,455	18,467	25,129
Surplus / (Deficit)	(5,074)	(24,747)	(1,769)	(127)

* These items are netted off against Cash receipts in Accounts