

**Brooksbank Centre
& Services
Accounts for the year ended
31-Mar-24**

Charity Number SC039895

Brooksbank Centre & Services

Report of the Trustees for the year ended 31 March 2024

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Regulation 2006 (as amended) and account 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 published 16th July 2014.

Objectives and Activities

To provide city-wide services and information which will prevent or relieve the poverty of Dundee citizens and in furtherance of these objects the operation of a building for the benefit of the local community) primarily Mid Craigie and Linlathen.

The main objectives and activities for the period focused on:

- Debt and welfare benefit advice services held in both the centre, Gp surgeries and Car-sewiew Centre
- Weekly Drop in advice -Surgery held in the centre all day each Tuesday with different agencies in Dundee along to support clients with varying issues
- Free Internet
- Cheap Community Café – open Monday to Wednesday Knitting & Crochet, Natter Class on a Monday night
- Community Craft Classes & Cosy Space on a Monday and Wednesday
- Subsidised Meals on a Monday and Wednesday lunch & tea club
- Provide space for external groups: Akido Martial Arts, Lip Reading, AA, dog training etc
- Child Safety Equipment Service for low income families
- Proving affordable LETS for other groups in Dundee area

Achievements and Performance

Brooksbank Centre and Services have established a range of both qualitative and quantitative indicators to demonstrate the level of activity that the Terms are involved in (numerical indicators such as number seen, debts rescheduled, income maximised).

Brooksbank Centre and Services were winners of the Partnership category of the SURF Awards in 2008. The judges were particularly impressed by the dynamism of the management and the sense of ownership felt by the Community. We are hopeful that this year we will find time to obtain more awards as its been some time since we have received the SURF. The sense of pride felt by the Community in what has been created at Brooksbank is a true inspiration of the community groups across Scotland.

Brooksbank Centre & Services

Report of the Trustees for the year ended 31 March 2024 (continued)

We have a busy vibrant centre, with a mix of staff and volunteers. We successfully received funds to deliver a targeted investment in our community of Linlathen and Mid Craigie for 3 years, this has helped us target more local residents to assist with issues facing them including income maximisation and helping with debt advice etc.

We also received another year of funds to base a dedicated adviser within the Carseview Centre for a further year. We have developed several partnerships with local groups and the city council the centre continues to be busy during funding year 23/24 we recorded 23'593 visitors to the centre. With provision of 857 lets for groups or meetings in the centre.

Financial Review

Funding of £301,604 from Dundee City Council core grant and £12,376 smaller grants. Various grants of £213,165 from other bodies were secured during the year. Total income of £559,076 and expenditure of £541,733 led to net incoming resources in the year of £17,343.

Risk Management

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. The Management Committee has taken out Trustee indemnity insurance cover to protect the Committee regarding the decisions it takes on behalf of the projects. In addition Brooksbank Centre & Services have their own public liability and professional indemnity insurances.

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment.

Reserves Policy

Reserves are considered adequate and we will continue to strive to increase these during the life of the projects, bearing in mind the limited funding this will not be easy but we believe it is prudent to aim for this as a matter of good financial practice.

Within Unrestricted Funds is a Designated Fund of £108,504 in relation to future redundancy or tribunal payouts, repairs of the building and further incidental costs.

Plans for Future Periods

The charity plans continuing the activities outlined above in future years subject to satisfactory funding arrangements.

Brooksbank Centre & Services

Report of the Trustees for the year ended 31 March 2024 (continued)

Structure, Governance and Management

The organisation is a charity (Scottish Charity Number SC039895) which was established on 1 June 2008 and gained charitable status on 23 September 2008. It is governed under the rules set out in its constitution and managed by a volunteer Management Committee.

Recruitment and Appointment of Management Committee

The Management Committee are also charity trustees for the purpose of charity law. Under the requirements of the constitution, members of the management committee are elected annually to serve for a period of one year. Management Committee members are eligible to stand for re-election each year.

The office bearers, Chairperson, Vice Chairperson, Secretary and Treasurer are elected from the Management Committee and are elected to serve for a period of one year. At the end of this period they are eligible for re-election. Additionally nine ordinary members are elected to serve for a period of one year.

The Management Committee can co-opt registered members who serve for a period until the subsequent AGM.

The Management Committee meets no less than 8 times per year and receives reports on the Centre's activities, its financial well being and the presentation of budget monitoring statements for all accounts held by the Centre.

Trustee Induction and Training

New Management Committee members are paired up with a longer serving member of the committee who will act as their mentor. This provides the new members with direct access to someone who can inform, advise and support them in their period of office.

Organisational Structure

The day to day management of the Centre is devolved to the Building Manager who reports to the Dundee City Council Lead Officer on a regular basis and reports monthly to the Committee. The Building Manager is responsible for ensuring that Brooksbank Centre & Services delivers its commitments specified to its funders and is responsible for ensuring that the charity meets all its legislative requirements and also operates within the policies established for its efficient operation.

The building manager is also responsible for the line management of all staff and ensures that the team continues to develop their skills and working practices in line with established good practice.

Brooksbank Centre & Services

Report of the Trustees for the year ended 31 March 2024 (continued)

Reference and administrative information

Acting Chairperson

Treasurer

Secretary

Manager

Committee Members

Lead Officer

Principal Office

Auditor

Bankers

Brooksbank
Pitairlie Road
Dundee DD4 8DG

Alexander Gillespie
Gillespie Inverarity & Co Limited
33 Leslie Street
Blairgowrie
PH10 6AW

TSB
Meadowside
PO Box 29
Dundee
DD1 9DU

Report of the Management Committee for the year ended 31 March 2024

The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Legislation applicable to charities in Scotland requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Management Committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Management Committee are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Management Committee

Vice Chairperson

Date 10/12/2024

Brooksbank Centre & Services

For the year ended 31 March 2024

Report of the Auditors to the Members

Opinion

We have audited the financial statements of Brooksbank Centre & Services for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including FRS 102, The Financial Reporting Standard 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 charity's affairs as at 31 March 2024 and of 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis of 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 ethical requirements that are relevant to our audit of the financial statements in the UK, including 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.

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. 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.

Brooksbank Centre & Services

For the year ended 31 March 2024

Report of the Auditors to the Members

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

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 Trustee's Report.

We have nothing to report in respect of the following matters in relation to which the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' annual report: or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustee's report, the trustees are responsible for the preparation of the financial statements which 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Brooksbank Centre & Services

For the year ended 31 March 2024

Report of the Auditors to the Members

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

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

- Enquiries with management and the internal audit function about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reading correspondence with regulators including the Health and Safety Executive and OSCR;
- Reviewing board minutes;
- Challenging assumptions and judgements made by management in significant accounting estimates.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: Health and Safety; charity law and compliance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognize the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

Brooksbank Centre & Services

For the year ended 31 March 2024

Report of the Auditors to the Members

This report is made solely to the charity's trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charity's trustees 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, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Alexander Gill (Senior Statutory Auditor)

Gillespie Inverarity & Co Limited

33 Leslie Street

Blairgowrie

PH10 6AW

Registered Auditors

Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date 23/12/2024.....

Brooksbank Centre & Services
Statement of financial activities
For the year ended 31 March 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Note				
<i>Income and endowments:</i>					
Donations and legacies	2a	5,418	523,345	528,763	484,274
Charitable activities	2b	7,175	0	7,175	11,113
Other trading activities	2c	23,138	0	23,138	19,053
Investment income		0	0	0	0
Total income		35,731	523,345	559,076	514,440
<i>Expenditure:</i>					
Raising funds		0	0	0	0
Charitable activities					
- operation of Brooksbank Centre	3b	33,597	502,444	536,041	496,868
- Maintenance and upgrading of Brooksbank	3b	0	5,692	5,692	6,952
Total expenditure		33,597	508,136	541,733	503,820
Net income / expenditure		2,134	15,209	17,343	10,620
Transfers between funds		0	0	0	0
Net movement in funds		2,134	15,209	17,343	10,620
<i>Reconciliation of funds:</i>					
Total funds brought forward		106,920	210,277	317,197	306,577
Total funds carried forward		109,054	225,486	334,540	317,197

The statement of financial activities include all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Brooksbank Centre & Services
Balance Sheet as at 31 March 2024

	Note	31/03/2024 £	31/03/2023 £
<u>Fixed Assets:</u>			
Motor Vehicles		24,102	24,102
Disposals		0	0
Additions		0	0
Depreciation		13,934	10,545
		<hr/> 10,168	<hr/> 13,557
Computer Equipment		17,664	17,664
Additions		0	0
Depreciation		13,726	12,420
		<hr/> 3,938	<hr/> 5,244
Office Equipment		26,065	26,065
Additions		0	0
Depreciation		18,937	17,680
		<hr/> 7,128	<hr/> 8,385
Total Fixed Assets		<hr/> <u>21,234</u>	<hr/> <u>27,186</u>
<u>Current Assets:</u>			
Debtors & prepayments	5	1,939	40,656
Cash at Bank		310,637	248,325
Cash in Hand		730	730
Bingo Cash in Hand		0	300
		<hr/> 313,306	<hr/> 290,011
<u>Current Liabilities:</u>			
Accruals		0	0
		<hr/> 0	<hr/> 0
Net current assets		313,306	290,011
Total assets less current liabilities		<hr/> <u>334,540</u>	<hr/> <u>317,197</u>
<u>The funds of the charity:</u>			
Unrestricted Funds - General	6	550	566
Unrestricted Funds - Designated	6	108,504	106,354
Restricted Funds	6	225,486	210,277
Total charity funds		<hr/> <u>334,540</u>	<hr/> <u>317,197</u>

The notes at pages 13 - 18 form part of these accounts.

Approved by the Management Committee



Date 10/12/2024

Brooksbank Centre & Services
Statement of cash flows for the year ending 31 March 2024

	Note	2024 £	2023 £
Net cash used in operating activities	7	62,012 =====	-21,399 =====
<i>Cash flows from investing activities:</i>			
Proceeds from sale of assets		0	0
Purchase of tangible fixed assets		0	0
Net cash provided by investing activities		<u>0</u>	<u>0</u>
Change in cash and cash equivalents in the year		<u>62,012</u>	<u>-21,399</u>
Cash and cash equivalents brought forward		249,355	270,754
Cash and cash equivalents carried forward		<u>311,367</u> =====	<u>249,355</u> =====

Brooksbank Centre & Services

For the year ended 31 March 2024

1. Accounting Policies

(a) Basis of Accounting

The accounts (financial statements) have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared on a going concern basis which assumes that the charity will continue to operate. The validity of this assumption is dependent upon its continuing funding. If the charity was unable to continue to operate, adjustments would have to be made to reduce assets to their recoverable amounts, provide for any further liabilities that might arise and to classify fixed assets as current assets.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

(c) Income recognition

Income is recognised in the accounts on the date of receipt.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure. All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Support costs have been differentiated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulations and good practice. These costs include costs relating to the statutory audit.

(e) Depreciation

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

- | | |
|----------------------|-----|
| • Motor Vehicles | 25% |
| • Computer Equipment | 25% |
| • Office Equipment | 15% |

Brooksbank Centre & Services

For the year ended 31 March 2024

2. INCOME AND ENDOWMENTS

(a) Donations and legacies

These comprise:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Dundee City Council grants (2d)	0	313,980	313,980	359,214
Bank of Scotland Reach grant	0	24,757	24,757	24,757
ICF	0	113,612	113,612	0
NHS Tayside	0	0	0	54,591
WASP grant	0	37,444	37,444	40,848
Dundee Partnership - Warm centre	3,800	0	3,800	1,424
Breakfast club	0	0	0	400
ATS group	0	0	0	540
ASH	0	0	0	500
Arnold Clark	0	0	0	1,000
Scotty centre rent refund	0	0	0	1,000
Scottish Govt - Advice UK	0	33,552	33,552	0
Donations	1,618	0	1,618	0
	-----	-----	-----	-----
	5,418	523,345	528,763	484,274
	=====	=====	=====	=====

(b) Charitable activities

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Safety equipment	949	0	949	792
Hall lets and room hire	4,675	0	4,675	8,324
Fundraising	1,251	0	1,251	1,971
Miscellaneous	300	0	300	26
	-----	-----	-----	-----
	7,175	0	7,175	11,113
	=====	=====	=====	=====

(c) Other trading activities

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Cafe	10,288	0	10,288	5,788
Council advice services	11,463	0	11,463	12,000
Peer review & panel input	1,200	0	1,200	1,265
Other – food & telephone etc	187	0	187	0
	-----	-----	-----	-----
	23,138	0	23,138	19,053
	=====	=====	=====	=====

Brooksbank Centre & Services

For the year ended 31 March 2024

(d) DCC Grants

	Unrestricted £	Restricted £	2024 £	2023 £
Core grant	0	301,604	301,604	326,463
Fairness grant	0	0	0	22,245
Food link	0	0	0	5,000
Warm centre	0	0	0	4,450
Craft	0	846	846	1,056
Staffing	0	8,720	8,720	0
Dryve night	0	2,810	2,810	0
	-----	-----	-----	-----
	0	313,980	313,980	359,214
	=====	=====	=====	=====

3. EXPENDITURE

(a) Governance costs

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Independent examiners fees	0	0	0	2,580
Auditors fees	3,360	0	3,360	0
Professional fees	0	13,357	13,357	2,482
	-----	-----	-----	-----
	3,360	13,357	16,717	5,062
	=====	=====	=====	=====

(b) Charitable activities

An analysis of the charitable activities and their expenditure is as follows:

	Activities undertaken directly £	Support and governance costs £	2024 Total £	2023 Total £
Operation of Centre	419,348	116,693	536,041	496,868
Maintenance of Centre	5,692	0	5,692	6,952
	-----	-----	-----	-----
	425,040	116,693	541,733	503,820
	=====	=====	=====	=====

Brooksbank Centre & Services

For the year ended 31 March 2024

(c) Support and governance costs

	Centre Operation £	Centre Maintenance £	2024 Total £	2023 Total £
Salaries & redundancy costs	425,731	0	425,731	402,076
Staff training	6,277	0	6,277	5,401
Heat & light	12,976	0	12,976	22,191
Staff travel / vehicle	2,858	0	2,858	2,954
Insurance	3,942	0	3,942	3,501
Rent & rates	3,850	0	3,850	3,419
Hospitality	474	0	474	123
Volunteer expenses	474	0	474	273
Bank Charges	77	0	77	186
Postage, stationery& advertising	4,960	0	4,960	3,651
Licences & subscriptions	4,886	0	4,886	2,754
Health & safety	2,500	0	2,500	2,160
Cleaning	1,729	0	1,729	1,080
Telephone & IT	4,687	0	4,687	2,624
Project costs	8,160	0	8,160	7,416
Depreciation	5,952	0	5,952	7,747
Governance costs (see note 3a)	16,717	0	16,717	5,062
Fundraising costs (see note 3d)	29,791	0	29,791	24,250
	-----	-----	-----	-----
	536,041	0	536,041	496,868
	=====	=====	=====	=====

(d) Fund-raising costs

	Unrestricted £	Restricted £	2024 £	2023 £
Cost of equipment purchases	22,421	0	22,421	19,569
Cafe costs	7,370	0	7,370	4,681
	-----	-----	-----	-----
	29,791	0	29,791	24,520
	=====	=====	=====	=====

(e) Staff and Employees

The average number of full time equivalent employees during the period was 19 and their total remuneration amounted to £378,821 employers national insurance costs to £26,688 and pension costs to £20,222. No staff received salaries at a rate of more than £60,000 per annum.

Brooksbank Centre & Services

For the year ended 31 March 2024

(f) Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during the period. No trustee or other persons related to the charity had any personal interest in any contract or transactions entered into by the charity during the year (2023 - Nil).

(g) Auditors fee

The Auditors fee constituted a fee of £3,360.

4. BROOKSBANK CAFE

The income and related expenditure of the Brooksbank Cafe is further analysed as follows:

	£
Cafe Income	10,288
Expenditure:	
Purchases & equipment	7,370

	2,918
	=====

5. DEBTORS

	2024	2023
	£	£
Hall hire etc	739	815
NHS Tayside	0	38,576
Peer review & panel input	1,200	1,264
	-----	-----
	1,939	40,656
	=====	=====

6. ANALYSIS OF CHARITABLE FUNDS

	Balance b/fwd	Income	Expenditure	Fund transfer	Funds c/fwd
	£	£	£	£	£
Unrestricted Funds	566	35,731	33,597	-2,150	550
Unrestricted Funds -Designated	106,354	0	0	2,150	108,504
Restricted Funds	210,277	523,345	508,136	0	225,486
	-----	-----	-----	-----	-----
	317,197	559,076	541,733	0	334,540
	=====	=====	=====	=====	=====

Within Unrestricted Funds the Trustees have earmarked £108,504 including a redundancy provision of £91,129, tribunal payments, buying or repairing items for building and further incidental costs.

Brooksbank Centre & Services

For the year ended 31 March 2024

7. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net movement in funds	17,343	10,620
Add: Depreciation	5,952	7,747
Deduct: Gains on sale of assets	0	0
Decrease / (increase) in debtors	38,717	-39,766
Increase / (decrease in creditors)	0	0
	-----	-----
	62,012	-21,399
	=====	=====