

BRUNSWICK CENTRE

England & Wales · Charity number 1015450

Details

Other names	BRUNSWICK CENTRE, CALDERDALE AND KIRKLEES HIV/AIDS LINK, CALDERDALE HIV/AIDS LINK
Status	Registered
Legal form	Charitable company
Company number	02764525
Registered	1992-11-26
Register	View on the Charity Commission register

Contact

Address	The Brunswick Centre Brian Jackson House 2 New North Parade Huddersfield HD1 5JP
Phone	01484469691
Email	info@thebrunswickcentre.org.uk
Website	www.thebrunswickcentre.org.uk

Activities

Objects: 1. The advance of education and training of persons, including those working within the sexual health field, in the field of the infection, illness or any related condition caused by the Human Immuno-deficiency Viruses (HIV) or other recognised causative agents, and of the public generally in problems relating from HIV infection; 2. The preservation and safeguarding of health and wellbeing, including of persons with HIV infection and sexual health related problems; 3. The relief of poverty, sickness and distress of persons resulting from HIV infection and sexual health related problems and other issues.

Activities: Providing HIV support and prevention services and LGBTQ youth services in Calderdale and Kirklees.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Calderdale
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£646,827	£655,452	£362,105	13
2024-03-31	£621,122	£545,090	£370,730	12
2023-03-31	£554,162	£504,885	£294,699	9
2022-03-31	£479,576	£453,243	-	-
2021-03-31	£367,761	£352,947	-	-

Trustees

Name	Role	Appointed
Dr Felicity Jane Greenham		2023-05-18
Kathryn Hinchliff		2025-07-17
Keith Hargreaves		2026-03-19
Mx Harry Duggan		2025-09-25
Nicola Rowlinson-Cooke		2026-03-19
Virginie Assal		2023-03-16
Wassim Malas		2026-03-19

BRUNSWICK CENTRE

England & Wales - Charity number 1015450

Accounts

Charity registration number 1015450 (England and Wales)

Company registration number 02764525

BRUNSWICK CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BRUNSWICK CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Ashton V Assal P J Greenham J James T W Mapplethorpe K R Hinchliff	(Appointed 1 August 2024) (Appointed 17 July 2025)
Senior management	John McKernaghan	(Chief Officer)
Charity number	1015450	
Company number	02764525	
Registered office	Brian Jackson House 2 New North Parade Huddersfield West Yorkshire HD1 5JP	
Independent examiner	V J Atkinson BK Plus Limited 52 St Johns Lane Halifax West Yorkshire HX1 2BW	
Bankers	Unity Trust Bank 9 Brindleyplace Birmingham B1 2HB	

BRUNSWICK CENTRE

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BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

History of organisation

Brunswick Centre has been in operation since 1989 and is a charity providing services to the community and people affected by HIV and AIDS in Calderdale and Kirklees.

Mission statement

The Brunswick Centre enables people from the communities we serve to make informed choices, build healthier relationships and live positive lives free of stigma.

HIV Support - Provides support to people affected by HIV, including family members, friends, partners etc. Services include emotional support, HIV treatment and support and access to welfare and hardship funds, counselling, dietetics support and benefits and welfare rights advice. The Centre also offers training and support to other service providers in the development of good working practices and sexual health strategies

Prevention - Prevention places much emphasis on its work in the community. Through outreach works towards sexual health promotion and HIV prevention to communities at increased risk of HIV infection.

yOUTH (Youth Out) Project - support for LGBTQ+ young people including casework, group work and wellbeing support for young people aged between 11 - 24 years. LGBTQ+ training and advice/support to services, schools and colleges to ensure they are accessible to LGBTQ+ children and young people.

Public benefit

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

Equal Opportunities and Diversity

The charity is committed to implementation of its equality and diversity policy and anti-racist strategy which covers service delivery and employment practices.

Policies and Procedures in Place

The charity has organisational policies and procedures which are updated on a regular basis.

BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Social investments

The advancement of the education and training of persons working within the field of Acquired Immune Deficiency Syndrome (AIDS), infection, illness or any related condition caused by Human Immuno-Deficiency Viruses (HIV) or other recognised causative agents and of the public generally in problems resulting from HIV infection and AIDS and in limiting the spread of the infection.

The preservation and safeguarding of the health, welfare and interests of persons with HIV infection, AIDS and AIDS related problems.

The relief of poverty, sickness and distress resulting from HIV infection, AIDS, AIDS related or HIV related problems.

Achievements and performance

Significant activities and achievements against objectives

Chair's Report

This year has been one of both challenge and transformation for the Brunswick Centre. As ever, the pressures of the cost-of-living crisis, shrinking public resources, and rising hostility levels towards trans people and people of colour, are having a profound impact on the health, wellbeing and safety of our communities. Yet despite this, and with our communities, we continued to deliver meaningful and impactful work.

I am particularly proud that this year marked the beginning of our anti-racist workstream. This is a significant step in ensuring that our values of social justice and equality are embedded throughout our organisation. This work signals our commitment to being an organisation that stands in solidarity with all the people we work with, not just in words but also in actions.

We are also pleased to share the news about The Brunswick Centre's next steps to ensure our long-term resilience. We've entered into a formal collaboration agreement with Gaddum, one of the North's longest-established charities. They will support us with operational and management-level back-office, enabling us to focus more on delivering our services while remaining fully independent.

Alongside these developments, our teams have continued to deliver outstanding work: from HIV prevention and supporting people living with HIV and their families to thrive, to creating safe, joyful and life-affirming spaces for LGBTQ+ young people, always centring the needs of our communities and our ethics, rather than ease and convenience. Each story in this report is a reminder that behind every statistic are individuals and communities whose lives matter to us.

As Chair, I want to extend my sincere thanks to our CEO, staff, volunteers, trustees, commissioners, funders, partners, and every member of our communities. Your commitments each day to stand up for what is right and support each other are the reasons the Brunswick Centre can continue to be a cornerstone in Calderdale and Kirklees. I also want to thank our previous chair, Ben Whalley who stepped down after many years of great service to The Brunswick Centre and our board.

Virginie Assal
Chair of Trustees

BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Chief Officer's Report

It has been a busy year for The Brunswick Centre. Services continue to be delivered across Kirklees and Calderdale with our colleagues working hard, going above and beyond to meet the needs of people accessing HIV, youth, counselling and other services we provide.

We have worked hard over the past year to develop new services and secure additional resources for people in hardship and the communities we serve. This is detailed throughout this report.

Additionally, we continue to bring added value to all our contracts and services with the Kirklees HIV contract alone generating an additional £204,822 in social value in the first 3-years of the contract, this is circa 80% over the contractual requirement.

During the year we developed a co-production strategy to better inform how services are developed, delivered and improved and I look forward to this being implemented in the coming year. Another significant piece of work we are developing is our approach to racism with a workstream in place to make The Brunswick Centre an anti-racist organisation.

Through our wider projects and campaigns, we aim to raise awareness of the issues impacting on the communities we serve. Our Queer as Smoke campaign for example is designed to raise awareness amongst the LGBTQ+ community of the services available to support them to quit smoking or swap smoking for vaping. Working with Black Africans in Calderdale to create HIV prevention community champions means we can get messages to a community often omitted from wider prevention campaigns and the 'what's in a name' campaign developed by LGBTQ+ young people has supported young people, families and professionals around gender identity issues.

Looking forward to the coming year I will be working on our collaboration with Gaddum as part of securing the future of The Brunswick Centre. This will bring exciting opportunities for both charities as we navigate an ever changing and complex future.

I want to close by thanking our commissioners, funders, allies and supporters who invest and champion the work we do. Thanks to our amazing service users, people with HIV, LGBTQ+ young people and their parents/carers who show remarkable courage and resilience in the face of hostility, hate and stigma – they inspire us every day to be the best we can as advocates and as a service provider.

John McKernaghan
Chief Officer

Financial review

The charity had income for the year of £646,827 (2024: £621,122) and expenditure for the year of £655,451 (2024: £545,090).

The accounts show a deficit for the year of £8,624 (2024: £76,032 surplus).

The charity funds at the year end totaled £362,106 (2024: £370,730), split between unrestricted funds carried forward of £246,981 (2024: £288,271) and restricted funds carried forward of £115,125 (2024: £82,459).

BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The management committee has agreed that unrestricted funds should equate to at least the contingent liability should the Brunswick Centre cease to trade. The amount allocated for this purpose is £94,000 and at this level the management committee feels that they would be able to continue current activities in the event of a significant drop in funding,

The trustees have set out a number of designated funds to cover planned future one off costs and to fund staff roles which would be unfunded. These designated funds total £246,980.

Restricted fund balances which are not available for general purposes total £115,126.

Funds summary at the year end:-

	31.3.25	
	£	
Total Closing funds per balance sheet		362,106
Less : Exit / Closure Costs	(94,000)	
Less : Designated Funds		
- Digital Engagement / Marketing Role	(57,496)	
- LGBTQ+Trainer Role	(21,383)	
- Trustee Training and Development	(2,000)	
- Client Management System Upgrade	(5,125)	
- Kirklees LGBTQ+ CYP Provision	(38,888)	
- Organisational Investment & Contingency	(16,800)	
- HIV & Youth Welfare	(11,288)	

	(246,980)	
Less : Restricted funds	(115,126)	

Unrestricted 'Free' Reserves	Nil	
	=====	

Taking into account the designated and allocated funds, the closing free reserves are nil.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

Major risks

The management committee actively review and monitor the major risks which the charity faces through regular meetings, reviews of policies and procedures and budget / financial reports. They consider that they have adequately insured the charity against the major risks they have identified. They believe that maintaining free reserves at the levels above, combined with the annual review of financial systems carried out through external audit and internal controls, will provide sufficient resources and safeguards to ensure consistent quality of service delivery. Ongoing review is undertaken for risk assessment policies and procedures, in particular to prevent harm or control unacceptable risk in the work the centre does.

Structure, governance and management

The charity, as a company limited by guarantee, is controlled by its Memorandum and Articles of Association dated 2 May 2018, as amended on 21 September 2018.

BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Ashton	(Appointed 1 August 2024)
V Assal	
E F W Buckley	(Resigned 24 May 2025)
P J Greenham	
L Huggins	(Resigned 27 June 2024)
J James	
T W Mapplethorpe	
E B Whalley (Chair)	(Resigned 16 January 2025)
K R Hinchliff	(Appointed 17 July 2025)

Recruitment and appointment of trustees

Members who serve on the management committee are directors for the purpose of company law and trustees for the purpose of charity law. They are listed in the legal and administrative information.

Directors / trustees are recruited from members, service users, volunteers, student placements and through contacts made at training sessions and sexual health promotional events. Initially they are invited to attend management meetings. Induction and training is provided.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31/3/23 was 7.

Organisational structure

The charity is run by a management committee who are trustees of the charity. The trustees employ a chief officer, a benefits and welfare rights worker and a youth worker and two assistant sessional youth workers, four community workers and one well being support workers.

The trustees' report was approved by the Board of Trustees.

V Assal

Trustee

22 October 2025

BRUNSWICK CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRUNSWICK CENTRE

I report to the trustees on my examination of the financial statements of Brunswick Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (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 the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 the 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

V J Atkinson
BK Plus Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW
22 October 2025

BRUNSWICK CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	11,302	224,310	235,612	15,799	137,198	152,997
<u>Charitable activities</u>							
Calderdale MBC - LGBTQ+ Support	4	60,000	-	60,000	60,000	-	60,000
HIV Prevention & Support, Training & Fundraising	4	17,800	2,856	20,656	26,762	450	27,212
Kirklees MC - Provision of LGBT Young Peoples Services	4	84,000	-	84,000	133,473	-	133,473
Public Health Kirklees and Public Health Calderdale	4	243,540	-	243,540	243,540	-	243,540
Investments	5	3,019	-	3,019	3,900	-	3,900
Total income		419,661	227,166	646,827	483,474	137,648	621,122
Expenditure on:							
<u>Charitable activities</u>							
Charitable Activities	6	460,952	194,500	655,452	440,247	104,843	545,090
Total expenditure		460,952	194,500	655,452	440,247	104,843	545,090
Net income/(expenditure) and movement in funds		(41,291)	32,666	(8,625)	43,227	32,805	76,032
Reconciliation of funds:							
Fund balances at 1 April 2024		288,271	82,459	370,730	245,044	49,654	294,698
Fund balances at 31 March 2025		246,980	115,125	362,105	288,271	82,459	370,730

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

BRUNSWICK CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		508		1,017
Current assets					
Debtors	13	30,901		29,335	
Cash at bank and in hand		367,105		360,987	
		<u>398,006</u>		<u>390,322</u>	
Creditors: amounts falling due within one year	14	<u>(36,409)</u>		<u>(20,609)</u>	
Net current assets			<u>361,597</u>		<u>369,713</u>
Total assets less current liabilities			<u>362,105</u>		<u>370,730</u>
The funds of the charity					
Restricted income funds	17		115,125		82,459
Unrestricted funds	18		<u>246,980</u>		<u>288,271</u>
			<u>362,105</u>		<u>370,730</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 22 October 2025

V Assal
Trustee

Company registration number 02764525 (England and Wales)

BRUNSWICK CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	22		14,415		47,727
Investing activities					
Purchase of tangible fixed assets		(11,316)		(1,526)	
Investment income received		3,019		3,900	
Net cash (used in)/generated from investing activities					
			(8,297)		2,374
Net cash generated from financing activities					
			-		-
Net increase in cash and cash equivalents					
			6,118		50,101
Cash and cash equivalents at beginning of year			360,987		310,886
Cash and cash equivalents at end of year					
			367,105		360,987

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Brunswick Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Brian Jackson House, 2 New North Parade, Huddersfield, West Yorkshire, HD1 5JP.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The IT additions in the year have been fully depreciated in the year instead of being depreciation at 33% on cost.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,417	-	5,417	1,525	-	1,525
Grants	5,885	224,310	230,195	14,274	137,198	151,472
	<u>11,302</u>	<u>224,310</u>	<u>235,612</u>	<u>15,799</u>	<u>137,198</u>	<u>152,997</u>
Grants						
BBC Children In Need	-	15,000	15,000	-	-	-
Community Foundation for Calderdale	-	6,300	6,300	11,644	-	11,644
Calderdale MBC	-	74,800	74,800	-	50,000	50,000
The Henry Smith Charity	-	70,000	70,000	-	57,200	57,200
Kirklees MC	-	35,768	35,768	-	8,554	8,554
One Community Foundation	-	12,777	12,777	-	21,444	21,444
Hardship grants	5,450	-	5,450	2,630	-	2,630
Other	435	9,665	10,100	-	-	-
	<u>5,885</u>	<u>224,310</u>	<u>230,195</u>	<u>14,274</u>	<u>137,198</u>	<u>151,472</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities	Calderdale MBC · HIV Prevention & Fundraising				Kirklees MC - Provision of LGBT Young Peoples Services		Public Health Kirklees and Public Health Calderdale		Total	Total
	2025	2025	2025	2025	2025	2025	2025	2024		
	£	£	£	£	£	£	£	£	£	
Charitable activities income	60,000	20,656	84,000	243,540	408,196	464,225				
Analysis by fund										
Unrestricted funds	60,000	17,800	84,000	243,540	408,196	463,775				
Restricted funds	-	2,856	-	-	2,856	450				
	60,000	20,656	84,000	243,540	411,052	464,225				

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

(Continued)

Previous year:	Calderdale MBC - LGBTQ+ Support	HIV Prevention & Support, Training & Fundraising	Kirklees MC - Provision of LGBT Young Peoples Services	Public Health Kirklees and Public Health Calderdale	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Charitable activities income	60,000	27,212	133,473	243,540	464,225
Analysis by fund					
Unrestricted funds	60,000	26,762	133,473	243,540	463,775
Restricted funds	-	450	-	-	450
	60,000	27,212	133,473	243,540	464,225

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,019	3,900

6 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
Direct costs		
Staff costs	354,105	297,733
Depreciation and impairment	11,825	509
Premises costs	18,930	19,598
Repairs and maintenance costs	14,697	7,849
Office costs	30,843	6,346
Other staff and volunteer costs	78,339	49,892
Motor and travel costs	5,797	3,683
Subscription and training costs	10,626	6,210
Consultancy costs	16,899	21,197
Legal and professional costs	489	1,348
Prevention and HIV testing	20,585	11,414
Counselling therapies and welfare	51,074	78,835
Other activity costs	17,178	13,017
Other costs	3,052	5,638
	<u>634,439</u>	<u>523,269</u>
Share of support and governance costs (see note 7)		
Support	21,013	21,821
	<u>655,452</u>	<u>545,090</u>
Analysis by fund		
Unrestricted funds	460,952	440,247
Restricted funds	194,500	104,843
	<u>655,452</u>	<u>545,090</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	Charitable Activities 2025 £	Total 2024 £
Accountancy	12,958	11,961
Legal Fees	5,367	7,204
Bank Charges	246	228
Governance	2,442	2,428
	<u>21,013</u>	<u>21,821</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,442	2,428
Depreciation of owned tangible fixed assets	11,825	509
	<u>14,267</u>	<u>2,937</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable staff	13	12
	<u>13</u>	<u>12</u>

Employment costs

	2025 £	2024 £
Wages and salaries	314,989	267,030
Social security costs	23,188	18,014
Other pension costs	15,928	12,689
	<u>354,105</u>	<u>297,733</u>

There were no employees whose annual remuneration was more than £60,000.

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	51,337	54,331

11 Taxation

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

12 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2024	14,433
Additions	11,316
At 31 March 2025	25,749
Depreciation and impairment	
At 1 April 2024	13,416
Depreciation charged in the year	11,825
At 31 March 2025	25,241
Carrying amount	
At 31 March 2025	508
At 31 March 2024	1,017

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	22,245	24,725
Other debtors	530	530
Prepayments and accrued income	8,126	4,080
	30,901	29,335

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		7,407	4,700
Deferred income	15	8,750	-
Trade creditors		17,212	12,242
Other creditors		560	-
Accruals		2,480	3,667
		<u>36,409</u>	<u>20,609</u>

15 Deferred income

	2025 £	2024 £
Other deferred income	8,750	-
	<u>8,750</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	8,750	-
	<u>8,750</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2024	-	-
Resources deferred in the year	8,750	-
	<u>8,750</u>	<u>-</u>
Deferred income at 31 March 2025	<u>8,750</u>	<u>-</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	15,928	12,689
	<u>15,928</u>	<u>12,689</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
The Bounce Project	172	-	(172)	-
Domestic Abuse Research	5,359	-	(2,651)	2,708
Emotional Health and Wellbeing Support Fund	2,422	-	(255)	2,167
The Henry Smith Charity	10,175	70,000	(35,238)	44,937
Community Fund - Rainbow Resources (ID: 20217001)	5,685	-	(4,289)	1,396
VAC Winter Pressures	1,147	-	(1,147)	-
Kirklees Stay and Play	6,475	-	(3,011)	3,464
Calderdale Stay and Play	4,644	-	(1,950)	2,694
Kirklees HSF Round 5	700	-	(700)	-
Calderdale Fast Track Cities Initiative	45,680	50,000	(86,736)	8,944
SSMTR Funding	-	15,600	(12,190)	3,410
Queer As Smoke Calderdale	-	24,800	(16,547)	8,253
BBC Children In Need Calderdale	-	15,000	-	15,000
Kirklees Swap To Stop	-	3,645	(686)	2,959
Comunity Fund - LGBTQ+ Stay & Play	-	18,233	-	18,233
Household Support Fund	-	4,648	(4,648)	-
Level Funding	-	711	-	711
Creative Minds	-	4,000	(3,750)	250
Calderdale Cost Of Living June 24	-	3,900	(3,900)	-
Kirklees HSF Extension	-	8,129	(8,129)	-
The Clothworkers Foundation	-	6,100	(6,100)	-
Calderdale Household Support Fund 6	-	2,400	(2,400)	-
	<u>82,459</u>	<u>227,166</u>	<u>(194,500)</u>	<u>115,125</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
The Bounce Project	537	-	(365)	172
Clinical Outreach Project in Community Settings	4,683	-	(4,683)	-
Domestic Abuse Research	6,108	-	(749)	5,359
Emotional Health and Wellbeing Support Fund	4,400	-	(1,978)	2,422
Healthy Minds Calderdale	6,400	-	(6,400)	-
The Henry Smith Charity	16,481	57,200	(63,506)	10,175
Kirklees Smoke Free Innovation Fund	1,025	450	(1,475)	-
Community Fund - Rainbow Resources (ID: 20217001)	6,180	-	(495)	5,685
VAC Winter Pressures	3,840	-	(2,693)	1,147
Kirklees Stay and Play	-	8,554	(2,079)	6,475
Calderdale Stay and Play	-	4,644	-	4,644
Kirklees HSF Round 5	-	16,800	(16,100)	700
Calderdale Fast Track Cities Initiative	-	50,000	(4,320)	45,680
	<u>49,654</u>	<u>137,648</u>	<u>(104,843)</u>	<u>82,459</u>

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated funds (See detail in trustees report)	288,271	(3,011)	(93,512)	55,232	246,980
General Funds	-	422,672	(367,440)	(55,232)	-
	<u>288,271</u>	<u>419,661</u>	<u>(460,952)</u>	<u>-</u>	<u>246,980</u>
	<u><u>288,271</u></u>	<u><u>419,661</u></u>	<u><u>(460,952)</u></u>	<u><u>-</u></u>	<u><u>246,980</u></u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated funds (See detail in trustees report)	245,044	155	(58,917)	101,989	288,271
General funds	-	483,319	(381,330)	(101,989)	-
	<u>245,044</u>	<u>483,474</u>	<u>(440,247)</u>	<u>-</u>	<u>288,271</u>
	<u><u>245,044</u></u>	<u><u>483,474</u></u>	<u><u>(440,247)</u></u>	<u><u>-</u></u>	<u><u>288,271</u></u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	508	-	508
Current assets/(liabilities)	244,522	117,075	361,597
	<u>245,030</u>	<u>117,075</u>	<u>362,105</u>
Per balance sheet	246,980	115,125	362,105
Balance to allocate	1,950	(1,950)	-

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,017	-	1,017
Current assets/(liabilities)	287,254	82,459	369,713
	<u>288,271</u>	<u>82,459</u>	<u>370,730</u>

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	-	5,252

21 Related party transactions

Ben Whalley (trustee) has done some work for Brunswick throughout the year, working on managerial tasks that the charity doesn't have the capacity for internally.

The services totalled £4,670 (2024:£5,312) to the charity, with a balance outstanding at the year end of £330 (2024: £464).

All services have been provided under standard commercial terms and use of Ben Whalley as a supplier has been approved by the trustees.

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22	Cash generated from operations	2025	2024
		£	£
	(Deficit)/surplus for the year	(8,625)	76,032
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,019)	(3,900)
	Depreciation and impairment of tangible fixed assets	11,825	509
	Movements in working capital:		
	(Increase) in debtors	(1,566)	(16,197)
	Increase/(decrease) in creditors	7,050	(8,717)
	Increase in deferred income	8,750	-
	Cash generated from operations	<u>14,415</u>	<u>47,727</u>

23 Analysis of changes in net funds

The charity had no material debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

BRUNSWICK CENTRE

England & Wales - Charity number 1015450

Accounts

Charity registration number 1015450

Company registration number 02764525 (England and Wales)

BRUNSWICK CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

BRUNSWICK CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Ashton V Assal E F W Buckley P J Greenham J James T W Mapplethorpe E B Whalley (Chair)	(Appointed 1 August 2024) (Appointed 15 April 2023) (Appointed 17 June 2023) (Appointed 17 June 2023)
Senior management	John McKernaghan	(Chief Officer)
Charity number	1015450	
Company number	02764525	
Registered office	Brian Jackson House 2 New North Parade Huddersfield West Yorkshire HD1 5JP	
Independent examiner	BK Plus Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
Bankers	Unity Trust Bank 9 Brindleyplace Birmingham B1 2HB	

BRUNSWICK CENTRE

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Balance sheet	8
Statement of cash flows	9
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BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 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).

Objectives and activities

History of organisation

Brunswick Centre has been in operation since 1989 and is a charity providing services to the community and people affected by HIV and AIDS in Calderdale and Kirklees.

Mission statement

The Brunswick Centre enables people from the communities we serve to make informed choices, build healthier relationships and live positive lives free of stigma.

HIV Support - Provides support to people affected by HIV, including family members, friends, partners etc. Services include emotional support, HIV treatment and support and access to welfare and hardship funds, counselling, dietetics support and benefits and welfare rights advice. The Centre also offers training and support to other service providers in the development of good working practices and sexual health strategies

Prevention - Prevention places much emphasis on its work in the community. Through outreach works towards sexual health promotion and HIV prevention to communities at increased risk of HIV infection.

yOUTH (Youth Out) Project - support for LGBTQ+ young people including casework, group work and wellbeing support for young people aged between 11 - 24 years. LGBTQ+ training and advice/support to services, schools and colleges to ensure they are accessible to LGBTQ+ children and young people.

Public benefit

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

Equal Opportunities and Diversity

The charity is committed to implementation of its equal opportunities policy which covers service delivery, membership and employment practice.

Policies and Procedures in Place

The charity has organisational policies and procedures which are updated on a regular basis.

Social investments

The advancement of the education and training of persons working within the field of Acquired Immune Deficiency Syndrome (AIDS), infection, illness or any related condition caused by Human Immuno-Deficiency Viruses (HIV) or other recognised causative agents and of the public generally in problems resulting from HIV infection and AIDS and in limiting the spread of the infection.

The preservation and safeguarding of the health, welfare and interests of persons with HIV infection, AIDS and AIDS related problems.

The relief of poverty, sickness and distress resulting from HIV infection, AIDS, AIDS related or HIV related problems.

BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

Chair's Report

This is my first year as Chair of the Brunswick Centre, and I follow in the footsteps of many Chairs before me who have dedicated their time, energy and passion for a charity that is close to their hearts.

I want to take this opportunity to thank Tom Mapplethorpe for setting the blueprint for how effective and supportive a Chair of the Board can be. I am thankful that Tom now sits alongside me and the Board, acting as the Treasurer.

As readers will see, the last year at the Brunswick Centre has seen it continue to outperform itself in its reach, ambitions and – ultimately – achievements. What cannot be lost in figures (whether they be financial or people related), are the real lives of those who the Brunswick Centre exists to support.

I am heartened by the stories of those we have supported. As an organisation we exist, not to "help" or "give permission" for people to take control of their lives – instead we walk alongside individuals, within their communities of identity, interest and geography. In doing so, we empower each other to take control, make informed decisions and, ultimately, achieve aspirations.

There are, nonetheless, significant challenges ahead for our charity:

- Issues facing the communities we support have grown as a result of successive years of polarised discourse and ever-reducing resources for preventative services.
- Financial impacts of the last couple of years cannot be ignored. Whilst the Brunswick Centre has continued to make innovative decisions that have seen considerable efficiencies, there is always a limit to how far our financial resources can go.

In the coming year I look forward to working hard alongside the Chief Officer, my fellow trustees, our funders and our partners in finding sustainable solutions that will see the organisation continuing to flourish.

Finally, I join my colleagues, our partners and my community in pushing for long-term, VCSE and community asset focussed decisions as part of the broader move to integrated care planning across health, local authority and other public spending.

So – I hope you enjoy reading the details of this report as much as I and my incredible Brunswick Centre colleagues have enjoyed achieving the outcomes that are highlighted.

E B Whalley
Chair of Trustees

BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Chief Officer Report

The cost-of-living crisis has remained an ongoing issue over the course of the year, and the past couple of years have been difficult for many of our service users and colleagues as a result. Coupled with this, stagnant and reduced budgets have meant we must work hard to make funding meet the increased needs of service users.

These financial difficulties have impacted every aspect of our work and services. However, we have continued to ensure service users receive additional financial help and that the Brunswick Centre has remained sustainable. As ever, we worked incredibly hard, taking every opportunity to apply for both the Household Support Fund and Cost of Living grants for service users. We secured and distributed over 28k in payments to service users in the greatest need, supporting families and individuals to eat and heat! This is almost double what was secured last year.

The climate for LGBTQ+ people and trans people has remained a concern for us over the year. Trans young people face additional challenges that have been made worse by the current socio-political climate. We have a duty not only to protect and safeguard trans young people but also need to ensure they flourish; this is what we work hard to accomplish at the Brunswick Centre.

Despite the ongoing financial pressures and the difficult environment for LGBTQ+ and trans young people, I take great pride in what our teams continue to deliver at the Brunswick Centre. We have a brilliant dedicated, skilled and knowledgeable workforce, volunteer and trustee base who make the charity what it is.

I want to close by thanking our commissioners, funders, allies and supporters who invest and champion the work we do. Thanks to our amazing service users, people with HIV, LGBTQ+ young people and their parents/carers who show remarkable courage and resilience in the face of hostility, hate and stigma – they inspire us every day to be the best we can as advocates and as a service provider.

John McKernaghan
Chief Officer

Financial review

The charity had income for the year of £621,122 (2023: £554,160) and expenditure for the year of £545,090 (2023: £504,884).

The accounts show a surplus for the year of £76,032 (2023: £49,276).

The charity funds at the year end totalled £370,730 (2023: £294,698), split between unrestricted funds carried forward of £288,271 (2023: £245,044) and restricted funds carried forward of £82,459 (2023: £49,654).

BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The management committee has agreed that unrestricted funds should equate to at least the contingent liability should the Brunswick Centre cease to trade. The amount allocated for this purpose is £94,000 and at this level the management committee feels that they would be able to continue current activities in the event of a significant drop in funding,

The trustees have set out a number of designated funds to cover planned future one off costs and to fund staff roles which would be unfunded. These designated funds total £151,864.

Restricted fund balances which are not available for general purposes total £82,459.

Funds summary at the year end:-

	31.3.24
	£
Total Closing funds per balance sheet	370,730
Less : Exit / Closure Costs	(94,000)
Less : Designated Funds	
- Digital Engagement / Marketing Role	(28,114)
- LGBTQ+Trainer Role	(26,238)
- Trustee Training and Development	(2,500)
- Client Management System Upgrade	(6,000)
- Planned sickness absence	(15,000)
- Kirklees LGBTQ+ CYP Provision	(38,888)
- Organisational Investment & Contingency	(35,000)
- Community Outreach Project	(39,520)
- Service User Welfare Fund	(3,011)

	(288,271)
Less : Restricted funds	(82,459)

Unrestricted 'Free' Reserves	Nil
	=====

Taking into account the designated and allocated funds, the closing free reserves are Nil.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

Major risks

The management committee actively review and monitor the major risks which the charity faces through regular meetings, reviews of policies and procedures and budget / financial reports. They consider that they have adequately insured the charity against the major risks they have identified. They believe that maintaining free reserves at the levels above, combined with the annual review of financial systems carried out through external audit and internal controls, will provide sufficient resources and safeguards to ensure consistent quality of service delivery. Ongoing review is undertaken for risk assessment policies and procedures, in particular to prevent harm or control unacceptable risk in the work the centre does.

Structure, governance and management

The charity, as a company limited by guarantee, is controlled by its Memorandum and Articles of Association dated 2 May 2018, as amended on 21 September 2018.

BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Ashton	(Appointed 1 August 2024)
V Assal	(Appointed 15 April 2023)
E F W Buckley	(Appointed 17 June 2023)
P J Greenham	(Appointed 17 June 2023)
L Huggins	(Resigned 27 June 2024)
J James	
T W Mapplethorpe	
E B Whalley (Chair)	

Recruitment and appointment of trustees

Members who serve on the management committee are directors for the purpose of company law and trustees for the purpose of charity law. They are listed in the legal and administrative information.

Directors / trustees are recruited from members, service users, volunteers, student placements and through contacts made at training sessions and sexual health promotional events. Initially they are invited to attend management meetings. Induction and training is provided.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31/3/23 was 7.

Organisational structure

The charity is run by a management committee who are trustees of the charity. The trustees employ a chief officer, a benefits and welfare rights worker and a youth worker and two assistant sessional youth workers, four community workers and one well being support workers.

The trustees' report was approved by the Board of Trustees.



.....
E B Whalley (Chair)
Trustee

Date: 24/10/2024.....

BRUNSWICK CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRUNSWICK CENTRE

I report to the trustees on my examination of the financial statements of Brunswick Centre (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (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 the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 the 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).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

BK Plus Limited

52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW
England

BK Plus Limited

Dated: *24 October 2024*

BRUNSWICK CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	15,799	137,198	152,997	19,431	151,167	170,598
<u>Charitable activities</u>							
Calderdale MBC - LGBTQ+ Support	4	60,000	-	60,000	20,000	-	20,000
HIV Prevention & Support, Training & Fundraising	4	26,762	450	27,212	22,612	-	22,612
Kirklees MC - Provision of LGBT Young Peoples Services	4	133,473	-	133,473	87,479	-	87,479
Public Health Kirklees and Public Health Calderdale	4	243,540	-	243,540	252,812	-	252,812
Youth Out Project	4	-	-	-	-	55	55
Investments	5	3,900	-	3,900	604	-	604
Total income		<u>483,474</u>	<u>137,648</u>	<u>621,122</u>	<u>402,938</u>	<u>151,222</u>	<u>554,160</u>
Expenditure on:							
<u>Charitable activities</u>							
HIV Prevention & Support	6	440,247	104,843	545,090	352,571	152,313	504,884
Total expenditure		<u>440,247</u>	<u>104,843</u>	<u>545,090</u>	<u>352,571</u>	<u>152,313</u>	<u>504,884</u>
Net income and movement in funds		43,227	32,805	76,032	50,367	(1,091)	49,276
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>245,044</u>	<u>49,654</u>	<u>294,698</u>	<u>194,678</u>	<u>50,744</u>	<u>245,422</u>
Fund balances at 31 March 2024		<u>288,271</u>	<u>82,459</u>	<u>370,730</u>	<u>245,045</u>	<u>49,653</u>	<u>294,698</u>

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

BRUNSWICK CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		1,017		-
Current assets					
Debtors	13	29,335		13,138	
Cash at bank and in hand		360,987		310,886	
		<u>390,322</u>		<u>324,024</u>	
Creditors: amounts falling due within one year	14	<u>(20,609)</u>		<u>(29,326)</u>	
Net current assets			<u>369,713</u>		<u>294,698</u>
Total assets less current liabilities			<u>370,730</u>		<u>294,698</u>
Net assets excluding pension liability			<u>370,730</u>		<u>294,698</u>
The funds of the charity					
Restricted income funds	16		82,459		49,653
Unrestricted funds			288,271		245,045
			<u>370,730</u>		<u>294,698</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 24/10/2024.



.....
E B Whalley (Chair)
Trustee

Company registration number 02764525 (England and Wales)

BRUNSWICK CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	21		47,727		36,010
Investing activities					
Purchase of tangible fixed assets		(1,526)		-	
Investment income received		3,900		604	
Net cash generated from investing activities			2,374		604
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			50,101		36,614
Cash and cash equivalents at beginning of year			310,886		274,272
Cash and cash equivalents at end of year			<u>360,987</u>		<u>310,886</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Brunswick Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Brian Jackson House, 2 New North Parade, Huddersfield, West Yorkshire, HD1 5JP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BRUNSWICK CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,525	-	1,525	500	1,000	1,500
Legacies receivable	-	-	-	4,081	-	4,081
Grants received	14,274	137,198	151,472	14,850	150,167	165,017
	<u>15,799</u>	<u>137,198</u>	<u>152,997</u>	<u>19,431</u>	<u>151,167</u>	<u>170,598</u>

Below is a summary of the grants received in the year, split by funder name:

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants receivable for core activities						
Big Lottery Fund - Reaching Communities : Youth Out Project (ID: 0010285320)	-	-	-	-	28,339	28,339
Community Foundation for Calderdale	11,644	-	11,644	6,850	10,000	16,850
Community Fund - Rainbow Resources (ID: 20217001)	-	-	-	-	7,521	7,521
Healthy Minds Calderdale	-	-	-	-	13,700	13,700
The Henry Smith Charity	-	57,200	57,200	-	55,800	55,800
Kirklees MC	-	8,554	8,554	-	28,000	28,000
Kirklees Youth Alliance	-	-	-	1,500	-	1,500
One Community Foundation	-	21,444	21,444	6,500	-	6,500
UK Health SA - Clincial Outreach Project	-	-	-	-	6,807	6,807
Hardship grants	2,630	-	2,630	-	-	-
Calderdale MBC	-	50,000	50,000	-	-	-
	<u>14,274</u>	<u>137,198</u>	<u>151,472</u>	<u>14,850</u>	<u>150,167</u>	<u>165,017</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Calderdale MBC - LGBTQ+ Support	HIV Prevention & Support, Training & Fundraising	Kirklees MC - Provision of LGBT Young Peoples Services	Public Health Kirklees and Public Health Calderdale	Total	Total
	2024 £	2024 £	2024 £	2024 £	2024 £	2023 £
Charitable activities income	<u>60,000</u>	<u>27,212</u>	<u>133,473</u>	<u>243,540</u>	<u>464,225</u>	<u>382,958</u>
Analysis by fund						
Unrestricted funds	60,000	26,762	133,473	243,540	464,225	382,903
Restricted funds	-	450	-	-	450	55
	<u>60,000</u>	<u>27,212</u>	<u>133,473</u>	<u>243,540</u>	<u>464,675</u>	<u>382,958</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

						(Continued)
4 Income from charitable activities	Calderdale MBC - LGBTQ+ Support	HIV Prevention & Support, Training & Fundraising	Kirklees MC - Provision of LGBT Young Peoples Services	Public Health Kirklees and Public Health Calderdale	Youth Out Project	Total
Previous year:	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £
Charitable activities income	<u>20,000</u>	<u>22,612</u>	<u>87,479</u>	<u>252,812</u>	<u>55</u>	<u>382,958</u>
Analysis by fund						
Unrestricted funds	20,000	22,612	87,479	252,812	-	382,903
Restricted funds	-	-	-	-	55	55
	<u>20,000</u>	<u>22,612</u>	<u>87,479</u>	<u>252,812</u>	<u>55</u>	<u>382,958</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,900	604

6 Expenditure on charitable activities

	HIV Prevention & Support 2024 £	HIV Prevention & Support 2023 £
Direct costs		
Staff costs	297,733	264,211
Depreciation and impairment	509	-
Premises costs	19,598	24,987
Repairs and maintenance costs	7,849	22,569
Office costs	6,346	6,327
Other staff and volunteer costs	49,892	41,490
Motor and travel costs	3,683	5,697
Subscription and training costs	6,210	5,618
Consultancy costs	21,197	42,944
Legal and professional costs	1,348	264
Prevention and HIV Testing	11,414	11,948
Counselling Therapies and Welfare	78,835	36,444
Other activity costs	13,017	11,828
Management charges	-	1,744
Other costs	5,638	10,840
	<u>523,269</u>	<u>486,911</u>
Share of support and governance costs (see note 7)		
Support	21,821	17,973
	<u>545,090</u>	<u>504,884</u>
Analysis by fund		
Unrestricted funds	440,247	352,571
Restricted funds	104,843	152,313
	<u>545,090</u>	<u>504,884</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs allocated to activities

	HIV Prevention & Support 2024 £	Total 2023 £
Accountancy	14,389	12,157
Legal Fees	7,204	5,605
Bank Charges	228	211
	<u>21,821</u>	<u>17,973</u>

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>509</u>	<u>-</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable staff	<u>12</u>	<u>9</u>

Employment costs

	2024 £	2023 £
Wages and salaries	267,030	237,279
Social security costs	18,014	15,422
Other pension costs	12,689	11,510
	<u>297,733</u>	<u>264,211</u>

There were no employees whose annual remuneration was more than £60,000.

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10	Employees	(Continued)	
	Remuneration of key management personnel		
	The remuneration of key management personnel was as follows:		
		2024	2023
		£	£
	Aggregate compensation	<u>54,331</u>	<u>51,250</u>
11	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
12	Tangible fixed assets		Computers
			£
	Cost		
	At 1 April 2023		12,907
	Additions		<u>1,526</u>
	At 31 March 2024		<u>14,433</u>
	Depreciation and impairment		
	At 1 April 2023		12,907
	Depreciation charged in the year		<u>509</u>
	At 31 March 2024		<u>13,416</u>
	Carrying amount		
	At 31 March 2024		<u>1,017</u>
13	Debtors	2024	2023
		£	£
	Amounts falling due within one year:		
	Trade debtors	24,725	8,485
	Other debtors	530	530
	Prepayments and accrued income	<u>4,080</u>	<u>4,123</u>
		<u>29,335</u>	<u>13,138</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	4,700	4,696
Trade creditors	12,242	16,151
Accruals and deferred income	3,667	8,479
	<u>20,609</u>	<u>29,326</u>

15 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>12,689</u>	<u>11,510</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
The Bounce Project	537	-	(365)	172
Clinical Outreach Project in Community Settings	4,683	-	(4,683)	-
Domestic Abuse Research	6,108	-	(749)	5,359
Emotional Health and Wellbeing Support Fund	4,400	-	(1,978)	2,422
Healthy Minds Calderdale	6,400	-	(6,400)	-
The Henry Smith Charity	16,481	57,200	(63,506)	10,175
Kirklees Smoke Free Innovation Fund	1,025	450	(1,475)	-
Community Fund - Rainbow Resources (ID: 20217001)	6,180	-	(495)	5,685
VAC Winter Pressures	3,840	-	(2,693)	1,147
Kirklees Stay and Play	-	8,554	(2,079)	6,475
Calderdale Stay and Play	-	4,644	-	4,644
Kirklees HSF Round 5	-	16,800	(16,100)	700
Calderdale Fast Track Cities Initiative	-	50,000	(4,320)	45,680
	<u>49,654</u>	<u>137,648</u>	<u>(104,843)</u>	<u>82,459</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Big Lottery Fund - Reaching Communities : Youth Out Project	24,213	28,393	(52,606)	-
The Bounce Project	2,539	-	(2,003)	536
Clinical Outreach Project in Community Settings	-	6,808	(2,125)	4,683
Domestic Abuse Research	-	26,500	(20,392)	6,108
Emotional Health and Wellbeing Support Fund	-	10,000	(5,600)	4,400
Healthy Minds Calderdale	-	13,700	(7,300)	6,400
The Henry Smith Charity	13,132	55,800	(52,451)	16,481
Kirklees Smoke Free Innovation Fund	-	1,500	(475)	1,025
Mind Your Head	2,500	-	(2,500)	-
Community Fund - Rainbow Resources (ID: 20217001)	-	7,521	(1,341)	6,180
TSL Seed Fund - Reconnect, Reboot, Rejuvenate	3,560	-	(3,560)	-
VAC Winter Pressures	4,800	1,000	(1,960)	3,840
	<u>50,744</u>	<u>151,222</u>	<u>(152,313)</u>	<u>49,653</u>

Big Lottery Fund - Reaching Communities: Youth Out Project (Project ID : 0010285320) - This is a fund for providing youth work support for the LGBT young people aged 11 - 24 years in the Kirklees area.

The Bounce Project - Online mental health project for LGBTQ+ communities in Kirklees

Clinical Outreach Project in Community Settings - Kirklees community HIV testing and vaccinations programme for most at risk communities

Domestic Abuse Research - A partnership with Pennine Domestic Abuse Partnership researching the needs of LGBTQ+ people in Kirklees

Emotional Health & Wellbeing Support Fund - LGBTQ+ mental health awareness campaign in Calderdale as part of the Mind Your Head partnership

The Henry Smith Charity - Support service for LGBTQ+ children, young people and their families including counselling provision

Kirklees Smoke Free Innovation Fund - Smoking cessation project for LGBTQ+ communities in Calderdale and Kirklees

Mind Your Head - A partnership with Happy Valley Pride promoting LGBTQ+ emotional wellbeing

Rainbow Resources - Production of LGBTQ+ resources for young people and professionals

TSL Seed Fund - Reconnect, Reboot, Rejuvenate - Post-covid lockdown activities for young people

VAC Winter Pressures - Counselling provision for LGBTQ+ young people in Calderdale

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Designated funds (See detail in trustees report)	245,044	155	(58,917)	101,989	288,271
General funds	-	483,319	(381,330)	(101,989)	-
	<u>245,044</u>	<u>483,474</u>	<u>(440,247)</u>	<u>-</u>	<u>288,271</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	194,678	402,938	(352,571)	-	245,045
	<u>194,678</u>	<u>402,938</u>	<u>(352,571)</u>	<u>-</u>	<u>245,045</u>

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,017	-	1,017
Current assets/(liabilities)	287,254	82,459	369,713
	<u>288,271</u>	<u>82,459</u>	<u>370,730</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	245,045	49,653	294,698
	<u>245,045</u>	<u>49,653</u>	<u>294,698</u>

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	5,252	5,050

20 Related party transactions

E B Whalley, a trustee, has provided consultancy, development and training services totalling £5,312 (2023 : £4,884) to the charity. There was £464 (2023 : £557) outstanding at the year end.

All services have been provided under standard commercial terms and the use of E B Whalley as a supplier has been approved by the trustees.

21 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	76,032	49,276
Adjustments for:		
Investment income recognised in statement of financial activities	(3,900)	(604)
Depreciation and impairment of tangible fixed assets	509	-
Movements in working capital:		
(Increase) in debtors	(16,197)	(7,140)
(Decrease)/increase in creditors	(8,717)	1,563
(Decrease) in deferred income	-	(7,085)
Cash generated from operations	<u>47,727</u>	<u>36,010</u>

22 Analysis of changes in net funds

The charity had no material debt during the year.

BRUNSWICK CENTRE

England & Wales - Charity number 1015450

Accounts

REGISTERED COMPANY NUMBER: 02764525 (England and Wales)
REGISTERED CHARITY NUMBER: 1015450

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2023
for
BRUNSWICK CENTRE**

Riley & Co Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

BRUNSWICK CENTRE

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for the Year Ended 31st March 2023**

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**Report of the Trustees
for the Year Ended 31st March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

History of the organisation

Brunswick Centre has been in operation since 1989 and is a charity providing services to the community and people affected by HIV and AIDS in Calderdale and Kirklees.

Mission statement

The Brunswick Centre enables people from the communities we serve to make informed choices, build healthier relationships and live positive lives free of stigma.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Social investments

The advancement of the education and training of persons working within the field of Acquired Immune Deficiency Syndrome (AIDS), infection, illness or any related condition caused by Human Immuno-Deficiency Viruses (HIV) or other recognised causative agents and of the public generally in problems resulting from HIV infection and AIDS and in limiting the spread of the infection.

The preservation and safeguarding of the health, welfare and interests of persons with HIV infection, AIDS and AIDS related problems.

The relief of poverty, sickness and distress resulting from HIV infection, AIDS, AIDS related or HIV related problems.

Aims of the organisation

HIV Support - Provides support to people affected by HIV, including family members, friends, partners etc. Services include emotional support, HIV treatment and support, complementary therapies and access to welfare and hardship funds, counselling, dietetics support and benefits and welfare rights advice. The Centre also offers training and support to other service providers in the development of good working practices and sexual health strategies

Prevention - Prevention places much emphasis on its work in the community. Through outreach works towards sexual health promotion and HIV prevention to communities at increased risk of HIV infection.

yOUTH (Youth Out) Project to Service - support for LGBT young people including casework, group work and wellbeing support for young people aged between 11 - 24 years.

Equal Opportunities and Diversity

The charity is committed to implementation of its equal opportunities policy which covers service delivery, membership and employment practice.

Policies and Procedures in Place

The charity has organisational policies and procedures which are updated on a regular basis.

**Report of the Trustees
for the Year Ended 31st March 2023**

ACHIEVEMENT AND PERFORMANCE

Chair of the Board of Trustees Report

Once again, the writing of my piece for this year's report has crept up on me and it seems like no time at all since I was writing the last one. This is probably a reflection of how busy this year has been, both for myself and the organisation. In the last year, the Brunswick Centre has moved from its previous location at Marten House to our new home in Brian Jackson House. This new location places us right in the heart of Huddersfield and close to key town centre facilities and transport links. The move has allowed us to further enhance our sustainability as an organisation, whilst still continuing to deliver high quality services for our beneficiaries.

For many of us, myself included, the last year has been characterised by the cost of living crisis, with more people than ever impacted and struggling to feed their families and pay their energy bills. Times are incredibly tough at the moment and that is why the Brunswick Centre continues to be committed to supporting and making a difference for the communities we serve, many of whom are amongst the most vulnerable and marginalised in society. We will work in partnership with commissioners and stakeholders to mitigate the worst impacts of the crisis where we can and signpost to wider offers of support where needed. And, as always, we will continue to engage with and listen to our beneficiaries and communities, acknowledging the value of their lived experience and insight, advocating for their needs and lifting them up and amplifying their voices where we can.

It's been a year of change for the board of trustees at the Brunswick Centre with Graham Brown deciding to step down. However, I am happy to report that we have also had a number of new trustee colleagues join us, and I would like to welcome Lily Huggins, Vi Assal, Edwin Buckley and Phil Greenham to the board. It's exciting to have so many new colleagues join the board, bringing fresh skills, experiences and perspectives with them. I'd also like to thank all staff for their hard work and dedication over the past year and particularly Chief Officer John McKernaghan. John frequently goes far above and beyond to deliver for the Brunswick Centre and his hard work and dedication to the role is both exemplary and hugely appreciated. Our amazing staff are a huge asset to the organisation and to Kirklees and Calderdale, and we couldn't do what we do without them.

It remains my huge pleasure and privilege to be the chair of such an amazing organisation and, as ever, I'm immensely proud of everything we've achieved together. I have no doubt that we'll continue to rise to the challenge in the coming year, delivering for the communities we serve.

Tom Mapplethorpe
Chair of Trustees

**Report of the Trustees
for the Year Ended 31st March 2023**

ACHIEVEMENT AND PERFORMANCE

Chief Officers Report

The cost-of-living crisis was emerging as we wrote last year's report, and I don't think many of us realised how bad it would become and how persistent it would be. It has impacted on every aspect of our work and services. Our two main priorities were to ensure service users got additional financial help and that the Brunswick Centre remained sustainable. We worked incredibly hard, taking every opportunity to apply for Household Support Fund and Cost of Living grants. We secured and distributed £13,350 in payments to service users in greatest need supporting families and individuals to eat and heat! Moreover, within our young people's services our staff were noting that young people were presenting hungry at groups. They acted quickly to ensure resources were secured to provide additional hot healthy and nutritional food at all youth groups and events.

As an organisation we moved premises to cut costs and to ensure we are more agile in this post lockdown/hybrid working world. We have worked to get additional funding for projects and services, and we were successful in winning a 5-year contract with Calderdale council to provide support services to LGBTQ+ young people. We mobilised the service in time for the contact commencement on the 1st December with young people engaging and benefiting from a quality LGBTQ+ youth work offer.

The challenges and opportunities of the last year were dealt with head on as we are a robust and values driven charity. I take great pride in what our team has become and for the immense support given by our dedicated, skilled and knowledgeable trustees. The support and input of the Chair, Tom Mapplethorpe and Vice Chair, Ben Whalley has been invaluable to me personally and contributed enormously to the Brunswick Centre.

I also want to thank our commissioners, funders, allies and supporters who invest and champion the work we do and to our amazing service users, people with HIV, LGBTQ+ young people and their parents/carers who show remarkable courage and resilience in the face of hostility, hate and stigma - they inspire us every day to be the best we can be as advocates and as a service provider.

John McKernaghan
Chief Officer

FINANCIAL REVIEW

Financial position

The charity had income for the year of £554,162 (2022: £479,577) and expenditure for the year of £504,885 (2022: £453,244).

The accounts show a surplus for the year of £49,277 (2022: £26,333).

The charity funds at the year end totalled £294,699 (2022: £245,422), split between unrestricted funds carried forward of £245,045 (2022: £194,678) and restricted funds carried forward of £49,654 (2022: £50,744).

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

**Report of the Trustees
for the Year Ended 31st March 2023**

FINANCIAL REVIEW**Reserves policy**

The management committee has agreed that unrestricted funds should equate to at least the contingent liability should the Brunswick Centre cease to trade. The amount allocated for this purpose is £94,000 and at this level the management committee feels that they would be able to continue current activities in the event of a significant drop in funding,

The trustees have set out a number of designated funds to cover planned future one off costs and to fund staff roles which would be unfunded. These designated funds total £151,864.

Restricted fund balances which are not available for general purposes total £49,654.

Funds summary at the year end:-

		31.3.23
		£
Total Closing funds per balance sheet		294,699
Less : Exit / Closure Costs		(94,000)
<u>Less : Designated Funds</u>		
- Digital Engagement / Marketing Role	(55,810)	
- LGBTQ+Trainer Role	(31,404)	
- Trustee Training and Development	(5,000)	
- Client Management System Upgrade	(6,000)	
- Kirklees LGBTQ+ CYP Provision	(43,650)	
- Organisational Investment & Contingency	(9,181)	
		(151,045)
Less : Restricted funds		(49,654)
Unrestricted 'Free' Reserves		NIL

Taking into account the designated and allocated funds, the closing free reserves are currently in deficit by £819.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The charity, as a company limited by guarantee, is controlled by its Memorandum and Articles of Association dated 2 May 2018, as amended on 21 September 2018.

Recruitment and appointment of new trustees

Members who serve on the management committee are directors for the purpose of company law and trustees for the purpose of charity law. They are listed in the legal and administrative information.

Directors / trustees are recruited from members, service users, volunteers, student placements and through contacts made at training sessions and sexual health promotional events. Initially they are invited to attend management meetings. Induction and training is provided.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31st March 2023 was 7.

Report of the Trustees
for the Year Ended 31st March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is run by a management committee who are trustees of the charity. The trustees employ a chief officer, a benefits and welfare rights worker and a youth worker and two assistant sessional youth workers, four community workers and one well being support workers.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02764525 (England and Wales)

Registered Charity number

1015450

Registered office

Brian Jackson House
2 New North Parade
Huddersfield
West Yorkshire
HD1 5JP

Trustees

V Assal (appointed 16/3/23)
G Brown (resigned 30/1/23)
E Buckley (appointed 18/5/23)
P J Greenham (appointed 18/5/23)
L Huggins (appointed 12/1/23)
J James
T W Mapplethorpe
A Savage (resigned 22/7/22)
E B Whalley

The following trustees hold specific roles on the board:

Chair - T W Mapplethorpe
Vice Chair - E B Whalley

Independent Examiner

Riley & Co Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Unity Trust Bank
9 Brindleyplace
Birmingham
B1 2HB

Chief Officer

John McKernaghan

**Report of the Trustees
for the Year Ended 31st March 2023**

TRUSTEES' RESPONSIBILITY STATEMENT

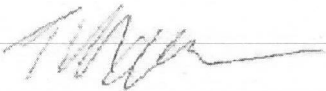
The trustees (who are also the directors of Brunswick Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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 in 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.

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 the 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 irregularities.

Approved by order of the board of trustees on ^{17/10/2023} and signed on its behalf by:



.....
T W Mapplethorpe - Trustee

**Independent Examiner's Report to the Trustees of
Brunswick Centre (Registered number: 02764525)**

Independent examiner's report to the trustees of Brunswick Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Victoria J Atkinson FCA
The Institute of Chartered Accountants in England and Wales

Riley & Co Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Riley & Co Limited

Date: 26 October 2023

BRUNSWICK CENTRE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19,433	151,167	170,600	196,768
Charitable activities					
Active Calderdale	4	-	-	-	2,684
Calderdale MBC - LGBTQ+ Support		20,000	-	20,000	-
HIV Prevention and Support		22,612	-	22,612	26,737
Kirklees Easter Fund		-	-	-	660
Kirklees Holiday Fund		-	-	-	240
Kirklees MC - Provision of LGBT Young Peoples Services		87,479	-	87,479	-
Public Health Kirklees and Public Health Calderdale		252,812	-	252,812	244,612
Time to Shine		-	-	-	7,876
Youth Out Project		-	55	55	-
Investment income	3	604	-	604	-
Total		<u>402,940</u>	<u>151,222</u>	<u>554,162</u>	<u>479,577</u>
EXPENDITURE ON					
Charitable activities					
HIV Prevention and Support	5	334,600	99,706	434,306	362,858
Youth Out Project		-	52,606	52,606	70,818
Governance costs		17,973	-	17,973	19,568
Total		<u>352,573</u>	<u>152,312</u>	<u>504,885</u>	<u>453,244</u>
NET INCOME/(EXPENDITURE)		50,367	(1,090)	49,277	26,333
RECONCILIATION OF FUNDS					
Total funds brought forward		194,678	50,744	245,422	219,089
TOTAL FUNDS CARRIED FORWARD		<u>245,045</u>	<u>49,654</u>	<u>294,699</u>	<u>245,422</u>

The notes form part of these financial statements

BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

**Balance Sheet
31st March 2023**

	Notes	31/3/23 £	31/3/22 £
CURRENT ASSETS			
Debtors	12	13,139	5,997
Cash at bank and in hand		310,886	274,273
		<u>324,025</u>	<u>280,270</u>
CREDITORS			
Amounts falling due within one year	13	(29,326)	(34,848)
		<u>294,699</u>	<u>245,422</u>
NET CURRENT ASSETS			
		<u>294,699</u>	<u>245,422</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>294,699</u>	<u>245,422</u>
NET ASSETS			
		<u>294,699</u>	<u>245,422</u>
FUNDS			
	16		
Unrestricted funds		245,045	194,678
Restricted funds		49,654	50,744
		<u>294,699</u>	<u>245,422</u>
TOTAL FUNDS			
		<u>294,699</u>	<u>245,422</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

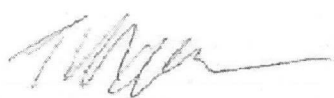
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17/10/2023..... and were signed on its behalf by:



T W Mapplethorpe - Trustee

The notes form part of these financial statements

BRUNSWICK CENTRE

Cash Flow Statement
for the Year Ended 31st March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	36,009	27,159
		<u>36,009</u>	<u>27,159</u>
Net cash provided by operating activities		<u>36,009</u>	<u>27,159</u>
Cash flows from investing activities			
Interest received		604	-
		<u>604</u>	<u>-</u>
Net cash provided by investing activities		<u>604</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>36,613</u>	<u>27,159</u>
Cash and cash equivalents at the beginning of the reporting period		<u>274,273</u>	<u>247,114</u>
Cash and cash equivalents at the end of the reporting period		<u>310,886</u>	<u>274,273</u>

The notes form part of these financial statements

BRUNSWICK CENTRE

Notes to the Cash Flow Statement
for the Year Ended 31st March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23	31/3/22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	49,277	26,333
Adjustments for:		
Interest received	(604)	-
Increase in debtors	(7,142)	(1,113)
(Decrease)/increase in creditors	(5,522)	1,939
Net cash provided by operations	<u>36,009</u>	<u>27,159</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank and in hand	274,273	36,613	310,886
	<u>274,273</u>	<u>36,613</u>	<u>310,886</u>
Total	<u>274,273</u>	<u>36,613</u>	<u>310,886</u>

The notes form part of these financial statements

BRUNSWICK CENTRE

Notes to the Financial Statements for the Year Ended 31st March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations - PHP & Children and Families	1,501	599
Grants	165,018	187,954
Welfare fund - General	3,016	7,338
Welfare fund - Service User grants	1,065	877
	<u>170,600</u>	<u>196,768</u>

Grants received, included in the above, are as follows:

	31/3/23	31/3/22
	£	£
Big Lottery Fund - Reaching Communities : Youth Out Project (Project ID: 0010285320)	28,339	84,596
Calderdale Clinical Commissioning Group	-	2,000
Community Foundation for Calderdale	16,850	6,800
Calderdale MBC - Mind Your Head	-	2,500
Calderdale MBC - Suicide Prevention	-	7,996
Community Fund - Rainbow Resources (ID: 20217001)	7,521	-
Groundworks UK	-	1,000
Healthy Minds Calderdale	13,700	-
The Henry Smith Charity	55,800	56,600
Kirklees MC	28,000	4,831
Kirklees Youth Alliance	1,500	-
One Community Foundation	6,500	9,831
Third Sector Leaders Kirklees	-	7,000
UK Health SA - Clinical Outreach Project	6,808	-
Voluntary and Community	-	4,800
	<u>165,018</u>	<u>187,954</u>

3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	<u>604</u>	<u>-</u>

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

4. INCOME FROM CHARITABLE ACTIVITIES

		31/3/23	31/3/22
	Activity	£	£
Charitable activities income	Active Calderdale	-	2,684
Charitable activities income	Calderdale MBC - LGBTQ+ Support	20,000	-
Charitable activities income	HIV Prevention and Support	22,612	26,737
Charitable activities income	Kirklees Easter Fund	-	660
Charitable activities income	Kirklees Holiday Fund	-	240
	Kirklees MC - Provision of LGBT Young		
Charitable activities income	Peoples Services	87,479	-
	Public Health Kirklees and Public Health		
Charitable activities income	Calderdale	252,812	244,612
Charitable activities income	Time to Shine	-	7,876
Charitable activities income	Youth Out Project	55	-
		<u>382,958</u>	<u>282,809</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
HIV Prevention and Support	434,306	-	434,306
Youth Out Project	52,606	-	52,606
Governance costs	-	17,973	17,973
	<u>486,912</u>	<u>17,973</u>	<u>504,885</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Staff costs	264,210	251,788
Insurance	2,533	2,591
Light and heat	755	1,668
Telephone	4,631	4,586
Postage and stationery	1,697	668
Sundries	10,840	4,062
Rent and rates	21,698	24,415
Repairs and maintenance	7,325	4,457
Cleaning	649	1,176
Computer repairs and maintenance	14,596	13,548
Subscriptions	714	870
Training	4,904	2,873
Personnel recruitment costs	3,172	1,505
Staff supervision	340	1,105
Health insurance	1,012	946
Sessional workers etc	36,967	26,504
	<u>376,043</u>	<u>342,762</u>
Carried forward		

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31/3/23	31/3/22
	£	£
Brought forward	376,043	342,762
Prevention and HIV Testing	11,948	13,598
Motor and travel expenses	5,697	4,335
Interpretation	264	456
Counselling, Therapies and Welfare	36,444	43,733
Groups	745	400
Children and families	629	325
Activities and resources	5,008	1,980
Consultancy costs	42,944	22,862
Management charges	1,744	-
Formula Milk	5,446	3,225
	<u>486,912</u>	<u>433,676</u>

7. SUPPORT COSTS

	Governance costs
	£
Governance costs	<u>17,973</u>

Support costs, included in the above, are as follows:

	31/3/23	31/3/22
	Governance costs	Total activities
	£	£
Accountancy and legal fees	17,762	19,380
Bank charges	211	188
	<u>17,973</u>	<u>19,568</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

9. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	237,278	223,325
Social security costs	15,422	15,078
Other pension costs	11,510	13,385
	<u>264,210</u>	<u>251,788</u>

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
Charitable staff	<u>9</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity have been identified as the Chief Executive. The aggregate employment benefits, including employers national insurance, for these key management personnel for the year was £51,250 (2021: £42,071). The salary rates are set and reviewed by the trustee board.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,115	178,653	196,768
Charitable activities			
Active Calderdale	-	2,684	2,684
HIV Prevention and Support	22,062	4,675	26,737
Kirklees Easter Fund	660	-	660
Kirklees Holiday Fund	240	-	240
Public Health Kirklees and Public Health Calderdale	244,612	-	244,612
Time to Shine	-	7,876	7,876
Total	<u>285,689</u>	<u>193,888</u>	<u>479,577</u>
EXPENDITURE ON			
Charitable activities			
HIV Prevention and Support	249,259	113,599	362,858
Youth Out Project	-	70,818	70,818
Governance costs	19,568	-	19,568
Total	<u>268,827</u>	<u>184,417</u>	<u>453,244</u>
NET INCOME	16,862	9,471	26,333

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	177,815	41,274	219,089
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>194,677</u>	<u>50,745</u>	<u>245,422</u>
11. TANGIBLE FIXED ASSETS			Plant and machinery £
COST			
At 1st April 2022			163,546
Disposals			(150,639)
			<u> </u>
At 31st March 2023			12,907
DEPRECIATION			
At 1st April 2022			163,546
Eliminated on disposal			(150,639)
			<u> </u>
At 31st March 2023			12,907
NET BOOK VALUE			
At 31st March 2023			<u> </u> -
At 31st March 2022			<u> </u> -
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/3/23	31/3/22
		£	£
Trade debtors		8,486	990
Other debtors		530	530
Prepayments		4,123	4,477
		<u> </u>	<u> </u>
		<u>13,139</u>	<u>5,997</u>

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	16,151	18,144
Social security and other taxes	4,696	4,956
Accruals	8,479	4,663
Deferred income	-	7,085
	<u>29,326</u>	<u>34,848</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	5,050	15,820
Between one and five years	-	5,050
	<u>5,050</u>	<u>20,870</u>

The lease commitments above relate to the charity's premises at Marten House, Huddersfield and Hall Street Halifax.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/23 Total funds	31/3/22 Total funds
	£	£	£	£
Current assets	274,371	49,654	324,025	280,270
Current liabilities	(29,326)	-	(29,326)	(34,848)
	<u>245,045</u>	<u>49,654</u>	<u>294,699</u>	<u>245,422</u>

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

16. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	194,678	50,367	245,045
Restricted funds			
Big Lottery Fund - Reaching Communities :			
Youth Out Project	24,213	(24,213)	-
The Bounce Project	2,539	(2,002)	537
Clinical Outreach Project in Community Settings	-	4,683	4,683
Domestic Abuse Research	-	6,108	6,108
Emotional Health & Wellbeing Support Fund	-	4,400	4,400
Healthy Minds Calderdale	-	6,400	6,400
The Henry Smith Charity	13,132	3,349	16,481
Kirklees Smoke Free Innovation Fund	-	1,025	1,025
Mind Your Head	2,500	(2,500)	-
Community Fund - Rainbow Resources (ID: 20217001)	-	6,180	6,180
TSL Seed Fund - Reconnect, Reboot, Rejuvenate	3,560	(3,560)	-
VAC Winter Pressures	4,800	(960)	3,840
	<u>50,744</u>	<u>(1,090)</u>	<u>49,654</u>
TOTAL FUNDS	<u>245,422</u>	<u>49,277</u>	<u>294,699</u>

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	402,940	(352,573)	50,367
Restricted funds			
Big Lottery Fund - Reaching Communities :			
Youth Out Project	28,393	(52,606)	(24,213)
The Bounce Project	-	(2,002)	(2,002)
Clinical Outreach Project in Community Settings	6,808	(2,125)	4,683
Domestic Abuse Research	26,500	(20,392)	6,108
Emotional Health & Wellbeing Support Fund	10,000	(5,600)	4,400
Healthy Minds Calderdale	13,700	(7,300)	6,400
The Henry Smith Charity	55,800	(52,451)	3,349
Kirklees Smoke Free Innovation Fund	1,500	(475)	1,025
Mind Your Head	-	(2,500)	(2,500)
Community Fund - Rainbow Resources (ID: 20217001)	7,521	(1,341)	6,180
TSL Seed Fund - Reconnect, Reboot, Rejuvenate	-	(3,560)	(3,560)
VAC Winter Pressures	1,000	(1,960)	(960)
	<u>151,222</u>	<u>(152,312)</u>	<u>(1,090)</u>
TOTAL FUNDS	<u><u>554,162</u></u>	<u><u>(504,885)</u></u>	<u><u>49,277</u></u>

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	177,815	16,863	194,678
Restricted funds			
Active Calderdale	1,342	(1,342)	-
Big Lottery Fund - Reaching Communities :			
Youth Out Project	9,760	14,453	24,213
The Bounce Project	-	2,539	2,539
The Henry Smith Charity	-	13,132	13,132
Kirklees Animation Project	9,021	(9,021)	-
Kirklees 38K	9,417	(9,417)	-
Mind Your Head	-	2,500	2,500
Positive Living Project - Sports England	1,355	(1,355)	-
This Girl Can - Sports England	2,613	(2,613)	-
Time to Shine	7,616	(7,616)	-
TSL	150	(150)	-
TSL Seed Fund - Reconnect, Reboot,			
Rejuvenate	-	3,560	3,560
VAC Winter Pressures	-	4,800	4,800
	<u>41,274</u>	<u>9,470</u>	<u>50,744</u>
TOTAL FUNDS	<u><u>219,089</u></u>	<u><u>26,333</u></u>	<u><u>245,422</u></u>

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	285,689	(268,826)	16,863
Restricted funds			
Active Calderdale	2,683	(4,025)	(1,342)
Big Lottery Fund - Reaching Communities :			
Youth Out Project	85,271	(70,818)	14,453
The Bounce Project	10,162	(7,623)	2,539
Calderdale MBC - Suicide Prevention	13,996	(13,996)	-
Community Foundation for Calderdale	5,000	(5,000)	-
The Henry Smith Charity	56,600	(43,468)	13,132
Kirklees Animation Project	-	(9,021)	(9,021)
Kirklees 38K	-	(9,417)	(9,417)
Mind Your Head	2,500	-	2,500
Positive Living Project - Sports England	-	(1,355)	(1,355)
This Girl Can - Sports England	-	(2,613)	(2,613)
Time to Shine	7,876	(15,492)	(7,616)
TSL	-	(150)	(150)
TSL - Health Your Way	1,440	(1,440)	-
TSL Seed Fund - Reconnect, Reboot, Rejuvenate	3,560	-	3,560
VAC Winter Pressures	4,800	-	4,800
	<u>193,888</u>	<u>(184,418)</u>	<u>9,470</u>
TOTAL FUNDS	<u><u>479,577</u></u>	<u><u>(453,244)</u></u>	<u><u>26,333</u></u>

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	177,815	67,230	245,045
Restricted funds			
Active Calderdale	1,342	(1,342)	-
Big Lottery Fund - Reaching Communities : Youth Out Project	9,760	(9,760)	-
The Bounce Project	-	537	537
Clinical Outreach Project in Community Settings	-	4,683	4,683
Domestic Abuse Research	-	6,108	6,108
Emotional Health & Wellbeing Support Fund	-	4,400	4,400
Healthy Minds Calderdale	-	6,400	6,400
The Henry Smith Charity	-	16,481	16,481
Kirklees Animation Project	9,021	(9,021)	-
Kirklees Smoke Free Innovation Fund	-	1,025	1,025
Kirklees 38K	9,417	(9,417)	-
Community Fund - Rainbow Resources (ID: 20217001)	-	6,180	6,180
Positive Living Project - Sports England	1,355	(1,355)	-
This Girl Can - Sports England	2,613	(2,613)	-
Time to Shine	7,616	(7,616)	-
TSL	150	(150)	-
VAC Winter Pressures	-	3,840	3,840
	<u>41,274</u>	<u>8,380</u>	<u>49,654</u>
TOTAL FUNDS	<u>219,089</u>	<u>75,610</u>	<u>294,699</u>

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	688,629	(621,399)	67,230
Restricted funds			
Active Calderdale	2,683	(4,025)	(1,342)
Big Lottery Fund - Reaching Communities :			
Youth Out Project	113,664	(123,424)	(9,760)
The Bounce Project	10,162	(9,625)	537
Calderdale MBC - Suicide Prevention	13,996	(13,996)	-
Clinical Outreach Project in Community			
Settings	6,808	(2,125)	4,683
Community Foundation for Calderdale	5,000	(5,000)	-
Domestic Abuse Research	26,500	(20,392)	6,108
Emotional Health & Wellbeing Support			
Fund	10,000	(5,600)	4,400
Healthy Minds Calderdale	13,700	(7,300)	6,400
The Henry Smith Charity	112,400	(95,919)	16,481
Kirklees Animation Project	-	(9,021)	(9,021)
Kirklees Smoke Free Innovation Fund	1,500	(475)	1,025
Kirklees 38K	-	(9,417)	(9,417)
Mind Your Head	2,500	(2,500)	-
Community Fund - Rainbow Resources (ID: 20217001)	7,521	(1,341)	6,180
Positive Living Project - Sports England	-	(1,355)	(1,355)
This Girl Can - Sports England	-	(2,613)	(2,613)
Time to Shine	7,876	(15,492)	(7,616)
TSL	-	(150)	(150)
TSL - Health Your Way	1,440	(1,440)	-
TSL Seed Fund - Reconnect, Reboot, Rejuvenate	3,560	(3,560)	-
VAC Winter Pressures	5,800	(1,960)	3,840
	<u>345,110</u>	<u>(336,730)</u>	<u>8,380</u>
TOTAL FUNDS	<u>1,033,739</u>	<u>(958,129)</u>	<u>75,610</u>

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

16. MOVEMENT IN FUNDS - continued

Big Lottery Fund - Reaching Communities: Youth Out Project (Project ID : 0010285320) - This is a fund for providing youth work support for the LGBT young people aged 11 - 24 years in the Kirklees area.

The Bounce Project - Online mental health project for LGBTQ+ communities in Kirklees

Clinical Outreach Project in Community Settings - Kirklees community HIV testing and vaccinations programme for most at risk communities

Domestic Abuse Research - A partnership with Pennine Domestic Abuse Partnership researching the needs of LGBTQ+ people in Kirklees

Emotional Health & Wellbeing Support Fund - LGBTQ+ mental health awareness campaign in Calderdale as part of the Mind Your Head partnership

The Henry Smith Charity - Support service for LGBTQ+ children, young people and their families including counselling provision

Kirklees Smoke Free Innovation Fund - Smoking cessation project for LGBTQ+ communities in Calderdale and Kirklees

Mind Your Head - A partnership with Happy Valley Pride promoting LGBTQ+ emotional wellbeing

Rainbow Resources - Production of LGBTQ+ resources for young people and professionals

TSL Seed Fund - Reconnect, Reboot, Rejuvenate - Post-covid lockdown activities for young people

VAC Winter Pressures - Counselling provision for LGBTQ+ young people in Calderdale

17. RELATED PARTY DISCLOSURES

Transactions with Trustees

E B Whalley, a trustee, has provided consultancy, development and training services totalling £4,884 (2022 : £892) to the charity. There was £557 (2022 : £Nil) outstanding at the year end.

All services have been provided under standard commercial terms and the use of E B Whalley as a supplier has been approved by the trustees.

BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

18. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

BRUNSWICK CENTRE

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - PHP & Children and Families	1,501	599
Grants	165,018	187,954
Welfare fund - General	3,016	7,338
Welfare fund - Service User grants	1,065	877
	<u>170,600</u>	<u>196,768</u>
Investment income		
Deposit account interest	604	-
Charitable activities		
Charitable activities income	382,958	282,809
	<u>554,162</u>	<u>479,577</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	237,278	223,325
NIC contributions	15,422	15,078
Pensions	11,510	13,385
Insurance	2,533	2,591
Light and heat	755	1,668
Telephone	4,631	4,586
Postage and stationery	1,697	668
Sundries	10,840	4,062
Rent and rates	21,698	24,415
Repairs and maintenance	7,325	4,457
Cleaning	649	1,176
Computer repairs and maintenance	14,596	13,548
Subscriptions	714	870
Training	4,904	2,873
Personnel recruitment costs	3,172	1,505
Staff supervision	340	1,105
Health insurance	1,012	946
Sessional workers etc	36,967	26,504
Prevention and HIV Testing	11,948	13,598
Motor and travel expenses	5,697	4,335
Interpretation	264	456
Counselling, Therapies and Welfare	36,444	43,733
Carried forward	430,396	404,884

This page does not form part of the statutory financial statements

BRUNSWICK CENTRE

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23	31/3/22
	£	£
Charitable activities		
Brought forward	430,396	404,884
Groups	745	400
Children and families	629	325
Activities and resources	5,008	1,980
Consultancy costs	42,944	22,862
Management charges	1,744	-
Formula Milk	5,446	3,225
	<u>486,912</u>	<u>433,676</u>
Support costs		
Governance costs		
Accountancy and legal fees	17,762	19,380
Bank charges	211	188
	<u>17,973</u>	<u>19,568</u>
Total resources expended	<u>504,885</u>	<u>453,244</u>
Net income	<u><u>49,277</u></u>	<u><u>26,333</u></u>

This page does not form part of the statutory financial statements

BRUNSWICK CENTRE

England & Wales - Charity number 1015450

Accounts

REGISTERED COMPANY NUMBER: 02764525 (England and Wales)
REGISTERED CHARITY NUMBER: 1015450

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2022
for
THE BRUNSWICK CENTRE**

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

THE BRUNSWICK CENTRE

**Contents of the Financial Statements
for the Year Ended 31st March 2022**

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**Report of the Trustees
for the Year Ended 31st March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

History of the organisation

Brunswick Centre has been in operation since 1989 and is a charity providing services to the community and people affected by HIV and AIDS in Calderdale and Kirklees.

Mission statement

The Brunswick Centre enables people from the communities we serve to make informed choices, build healthier relationships and live positive lives free of stigma.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Social investments

The advancement of the education and training of persons working within the field of Acquired Immune Deficiency Syndrome (AIDS), infection, illness or any related condition caused by Human Immuno-Deficiency Viruses (HIV) or other recognised causative agents and of the public generally in problems resulting from HIV infection and AIDS and in limiting the spread of the infection.

The preservation and safeguarding of the health, welfare and interests of persons with HIV infection, AIDS and AIDS related problems.

The relief of poverty, sickness and distress resulting from HIV infection, AIDS, AIDS related or HIV related problems.

Aims of the organisation

HIV Support - Provides support to people affected by HIV, including family members, friends, partners etc. Services include emotional support, HIV treatment and support, complementary therapies and access to welfare and hardship funds, counselling, dietetics support and benefits and welfare rights advice. The Centre also offers training and support to other service providers in the development of good working practices and sexual health strategies

Prevention - Prevention places much emphasis on its work in the community. Through outreach works towards sexual health promotion and HIV prevention to communities at increased risk of HIV infection.

yOUTH (Youth Out) Project to Service - support for LGBT young people including casework, group work and wellbeing support for young people aged between 11 - 24 years.

Equal Opportunities and Diversity

The charity is committed to implementation of its equal opportunities policy which covers service delivery, membership and employment practice.

Policies and Procedures in Place

The charity has organisational policies and procedures which are updated on a regular basis.

**Report of the Trustees
for the Year Ended 31st March 2022**

ACHIEVEMENT AND PERFORMANCE

Chair of the Board of Trustees Report

It seems like no time at all since I was writing my piece for last year's report. In many ways things have changed significantly since then. The pandemic is now in the rear-view mirror for most of us, although COVID-19 continues to be a persistent issue with new variants of the virus popping up and rates of infection still fluctuating on an episodic basis. However, we seem to have moved from one crisis to another, with the rising cost of living impacting on all of us to some degree.

Alongside other expected winter pressures, all of this contributes to what will likely be a very challenging six months ahead. Healthcare services are likely to come under unprecedented levels of pressure and people will be forced to make some incredibly difficult choices about how to spend what they have. The evidence is clear that, in some cases, people will have to choose between heating and eating and, in far too many, they may be unable to afford either.

As always, it is the most marginalised and vulnerable in society who will be worst impacted by this crisis and, as with COVID, the Brunswick Centre will continue to support our local communities and mitigate the worst impacts where we can. No-one can tackle these issues alone however, and we continue to work in collaboration with stakeholders and signpost to wider offers of support where needed.

We also work closely with our beneficiaries and communities, recognising that their insight and lived experience often leaves them ideally placed to seek and define their own solutions to the issues they're facing, and to inform how the Brunswick Centre works with and supports them. With this in mind, I'm especially pleased that we have commissioned research into how the Brunswick Centre undertakes co-production, with findings and recommendations due later in the year.

It's been a challenging year for the board of trustees at the Brunswick Centre also, as a number of colleagues have made the decision to step down. I would like to pay tribute to Gareth Cutter, Stella Mpofu and Adam Savage, all of whom have contributed so much to the work of the board. It's been a pleasure to work with them over the years and I wish them all the very best for the future.

I'd also like to take this opportunity to thank my current trustee colleagues; Ben Whalley, Julie James and Graham Brown. Their hard work, support and commitment over the past year have been monumental and hugely appreciated, often in the face of trying times. Likewise, I'd like to thank John McKernaghan, who continues to be an exemplar of what a Chief Officer should be and a greatly valued colleague. Finally, I'd like to pay tribute to the work of all our staff and volunteers, old and new, without which the Brunswick Centre wouldn't be here.

I remain incredibly proud of all we've achieved together at the Brunswick Centre and have no doubt that we'll continue to rise to the challenge in the year ahead, delivering for the communities we serve.

Tom Mapplethorpe, Chair of Trustees

**Report of the Trustees
for the Year Ended 31st March 2022**

ACHIEVEMENT AND PERFORMANCE

Chief Officers Report

This year has been very much about transition for us. Moving out of lockdown and what seemed like endless restrictions back to face to face in person provision.

As ever our staff and volunteers responded brilliantly adapting rapidly and ensuring everyone was kept safe and supported throughout this process.

This year's report highlights the ongoing legacy of the Covid-19 disruption with all service areas affected to a greater or lesser extent. Despite this however our colleagues have continued to ensure improved health and wellbeing outcomes for service users and I am very proud of all our staff and volunteers for all they have done in the past year.

In addition, we have worked collectively to advocate for the communities we serve through our operational service delivery and at the strategic level. This is vital work to ensure there is intention consideration given to people with HIV, people of colour and LGBTQ+ communities.

A case in point was the emerging cost of living crisis which was starting to have negative consequences for many of our service users. However, our team were proactive and worked hard to ensure additional resources were secured for service users. The coming year is likely to see further pressure on household budgets as global events drive up costs. We are mindful of this and will do our utmost to alleviate the worst impact of this on our service users.

During October 2021 we submitted a tender application for the HIV contract in Kirklees and were successful. The mobilisation work started in January 2022 and will see the service live from April 2022. It is a privilege to be able to continue with this contract and to build on all the good work the team have delivered over previous years.

I want to take this opportunity to say thanks to the board of trustees who have been so supportive over the past year and to Tom Mapplethorpe, Chairperson for his support, understanding and oversight which is invaluable to me.

I also want to thank our funders, including the amazing anchor organisations (VAC, TSL, One Community and Community Foundation for Calderdale) our commissioners and partner organisations (both locally and nationally) for their ongoing support of the Brunswick Centre. Collaborating and working together means we can do more for the communities we serve. I believe we need to be doing this now, more than ever as the following year feels like it will be as challenging as the past few have been.

John McKernaghan, Chief Officer

FINANCIAL REVIEW

Financial position

The charity had income for the year of £479,576 (2021: £367,761) and expenditure for the year of £453,243 (2021: £352,947).

The accounts show a surplus for the year of £26,333 (2021: £14,814).

The charity funds at the year end totalled £245,422 (2021: £219,089), split between unrestricted funds carried forward of £194,677 (2021: £177,815) and restricted funds carried forward of £50,745 (2021: £41,274).

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

**Report of the Trustees
for the Year Ended 31st March 2022**

FINANCIAL REVIEW

Reserves policy

The management committee has agreed that unrestricted funds not committed or invested in tangible fixed assets held by the charity, should equate to at least the contingent liability should the Brunswick Centre cease to trade.

The amount allocated for this purpose is £94,000 and at this level the management committee feels that they would be able to continue current activities in the event of a significant drop in funding, £15,000 has been included in the policy in relation to Covid.

The unrestricted funds are currently in excess of the reserves policy by £100,677. The trustees will be reviewing the use of unrestricted funds in the financial year to 31 March 2023 to ensure appropriate use of this excess.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity, as a company limited by guarantee, is controlled by its Memorandum and Articles of Association dated 2 May 2018, as amended on 21 September 2018.

Recruitment and appointment of new trustees

Members who serve on the management committee are directors for the purpose of company law and trustees for the purpose of charity law. They are listed in the legal and administrative information.

Directors / trustees are recruited from members, service users, volunteers, student placements and through contacts made at training sessions and sexual health promotional events. Initially they are invited to attend management meetings. Induction and training is provided.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31st March 2022 was 7.

Organisational structure

The charity is run by a management committee who are trustees of the charity. The trustees employ a chief officer, a benefits and welfare rights worker and a youth worker and two assistant sessional youth workers, four community workers and one well being support workers.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02764525 (England and Wales)

Registered Charity number

1015450

Registered office

Brian Jackson House
2 New North Parade
Huddersfield
West Yorkshire
HD1 5JP

Report of the Trustees
for the Year Ended 31st March 2022

Trustees

G Brown
G C Cutter (Treasurer) (resigned 20/1/22)
J James
T W Mapplethorpe (Vice Chair)
S Mpofu (resigned 20/1/22)
A Savage (resigned 22/7/22)
E B Whalley

Company Secretary

G Brown

Independent Examiner

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Unity Trust Bank
9 Brindleyplace
Birmingham
B1 2HB

Chief Officer

John McKernaghan

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Brunswick 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 resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

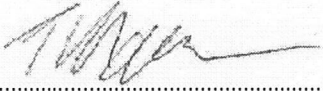
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 the 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 irregularities.

Approved by order of the board of trustees on 23/11/2022 and signed on its behalf by:

THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

Report of the Trustees
for the Year Ended 31st March 2022



.....
T W Mapplethorpe - Trustee

**Independent Examiner's Report to the Trustees of
The Brunswick Centre (Registered number: 02764525)**

Independent examiner's report to the trustees of The Brunswick Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Victoria J Atkinson FCA
Institute of Chartered Accountants in England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 24 November 2022

THE BRUNSWICK CENTRE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,114	178,653	196,767	105,201
Charitable activities					
Active Calderdale		-	2,684	2,684	2,681
HIV Prevention and Support		22,062	4,675	26,737	-
Kirklees Easter Fund		660	-	660	-
Kirklees Holiday Fund		240	-	240	216
Public Health Kirklees and Public Health Calderdale		244,612	-	244,612	247,849
Time to Shine		-	7,876	7,876	11,814
Total		<u>285,688</u>	<u>193,888</u>	<u>479,576</u>	<u>367,761</u>
EXPENDITURE ON					
Charitable activities					
HIV Prevention and Support	4	249,258	113,599	362,857	253,561
Youth Out Project		-	70,818	70,818	81,938
Governance costs		19,568	-	19,568	17,448
Total		<u>268,826</u>	<u>184,417</u>	<u>453,243</u>	<u>352,947</u>
NET INCOME		16,862	9,471	26,333	14,814
RECONCILIATION OF FUNDS					
Total funds brought forward		177,815	41,274	219,089	204,275
TOTAL FUNDS CARRIED FORWARD		<u><u>194,677</u></u>	<u><u>50,745</u></u>	<u><u>245,422</u></u>	<u><u>219,089</u></u>

The notes form part of these financial statements

THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

Balance Sheet
31st March 2022

	Notes	31/3/22 £	31/3/21 £
CURRENT ASSETS			
Debtors	11	5,997	4,884
Cash at bank and in hand		274,273	247,114
		<u>280,270</u>	<u>251,998</u>
CREDITORS			
Amounts falling due within one year	12	(34,848)	(32,909)
		<u>245,422</u>	<u>219,089</u>
NET CURRENT ASSETS			
		<u>245,422</u>	<u>219,089</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>245,422</u>	<u>219,089</u>
NET ASSETS		<u>245,422</u>	<u>219,089</u>
FUNDS	15		
Unrestricted funds		194,678	177,815
Restricted funds		50,744	41,274
		<u>245,422</u>	<u>219,089</u>
TOTAL FUNDS		<u>245,422</u>	<u>219,089</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

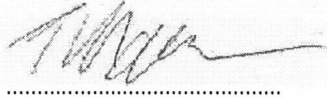
The notes form part of these financial statements

THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

Balance Sheet - continued
31st March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23/11/2022 and were signed on its behalf by:



.....
T W Mapplethorpe - Trustee

The notes form part of these financial statements

THE BRUNSWICK CENTRE

Notes to the Financial Statements for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Computer equipment	- 33% on cost and 100% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Donations - PHP & Children and Families	598	3,371
Grants	187,954	99,229
Welfare fund - General	7,338	301
Welfare fund - Service User grants	877	2,300
	<u>196,767</u>	<u>105,201</u>

Grants received, included in the above, are as follows:

	31/3/22	31/3/21
	£	£
Big Lottery Fund - Reaching Communities : Youth Out Project (Project ID: 0010285320)	84,596	83,186
Calderdale Clinical Commissioning Group	2,000	-
Community Foundation for Calderdale	6,800	-
Calderdale MBC - Mind Your Head	2,500	-
Calderdale MBC - Suicide Prevention	7,996	-
ESC Lottery Fund - This Girl Can	-	2,893
Groundworks UK	1,000	-
The Henry Smith Charity	56,600	-
Kirklees Council - Animation Project	-	10,000
Kirklees MC - Covid 19	-	3,150
Kirklees MC - LGBT Mental Health	4,831	-
One Community Foundation	9,831	-
Third Sector Leaders Kirklees	7,000	-
Voluntary and Community	4,800	-
	<u>187,954</u>	<u>99,229</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/22 £	31/3/21 £
Charitable activities income	Active Calderdale	2,684	2,681
Charitable activities income	HIV Prevention and Support	26,737	-
Charitable activities income	Kirklees Easter Fund	660	-
Charitable activities income	Kirklees Holiday Fund	240	216
	Public Health Kirklees and Public Health		
Charitable activities income	Calderdale	244,612	247,849
Charitable activities income	Time to Shine	7,876	11,814
		<u>282,809</u>	<u>262,560</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs £	Totals £
HIV Prevention and Support	362,857	-	362,857
Youth Out Project	70,818	-	70,818
Governance costs	-	19,568	19,568
	<u>433,675</u>	<u>19,568</u>	<u>453,243</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/22 £	31/3/21 £
Staff costs	251,788	214,631
Insurance	2,591	2,323
Light and heat	1,668	840
Telephone	4,586	4,188
Postage and stationery	668	649
Sundries	4,062	6,299
Rent and rates	24,415	21,495
Repairs and maintenance	18,005	4,656
Cleaning	1,176	823
Computer repairs and maintenance	-	7,498
Subscriptions	870	712
Training	2,873	2,095
Personnel recruitment costs	1,505	-
Staff supervision	1,105	1,462
Health insurance	946	1,461
Web hosting	-	259
Sessional workers etc	26,504	-
	<u>342,762</u>	<u>269,391</u>
Carried forward		

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

5. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31/3/22	31/3/21
	£	£
Brought forward	342,762	269,391
Prevention and HIV Testing	16,822	7,234
LGBT Young People	-	20,255
Motor and travel expenses	4,335	2,402
Counselling, Therapies and Welfare	43,733	23,129
Condoms	856	-
Children and families	325	181
Activities and resources	1,980	-
Drop ins	-	91
Allotment project	-	227
Consultancy costs	22,862	8,647
Formula Milk	-	2,242
Covid costs	-	1,803
	<u>433,675</u>	<u>335,602</u>

6. NET INCOME/(EXPENDITURE)

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

	31/3/22	31/3/21
	£	£
Depreciation - owned assets	-	1,405
	<u>-</u>	<u>1,405</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

8. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	223,325	192,512
Social security costs	15,078	12,402
Other pension costs	13,385	14,205
	<u>251,788</u>	<u>219,119</u>

The average monthly number of employees during the year was as follows:

	31/3/22	31/3/21
Charitable staff	<u>10</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity have been identified as the Chief Executive. The aggregate employment benefits, including employers national insurance, for these key management personnel for the year was £51,250 (2021: £42,071). The salary rates are set and reviewed by the trustee board.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,971	99,230	105,201
Charitable activities			
Active Calderdale	-	2,681	2,681
Kirklees Holiday Fund	216	-	216
Public Health Kirklees and Public Health Calderdale	247,849	-	247,849
Time to Shine	-	11,814	11,814
	<u>254,036</u>	<u>113,725</u>	<u>367,761</u>
Total			
EXPENDITURE ON			
Charitable activities			
HIV Prevention and Support	225,416	28,145	253,561
Youth Out Project	19,996	61,942	81,938
Governance costs	17,448	-	17,448
	<u>262,860</u>	<u>90,087</u>	<u>352,947</u>
Total			
NET INCOME/(EXPENDITURE)	(8,824)	23,638	14,814
Transfers between funds	10,284	(10,284)	-

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	1,460	13,354	14,814
RECONCILIATION OF FUNDS			
Total funds brought forward	176,355	27,920	204,275
TOTAL FUNDS CARRIED FORWARD	<u>177,815</u>	<u>41,274</u>	<u>219,089</u>
10. TANGIBLE FIXED ASSETS			
	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2021 and 31st March 2022	<u>153,567</u>	<u>1,620</u>	<u>155,187</u>
DEPRECIATION			
At 1st April 2021 and 31st March 2022	<u>153,567</u>	<u>1,620</u>	<u>155,187</u>
NET BOOK VALUE			
At 31st March 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2021	<u>-</u>	<u>-</u>	<u>-</u>
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31/3/22 £	31/3/21 £
Trade debtors		990	1,096
Other debtors		530	530
Prepayments		<u>4,477</u>	<u>3,258</u>
		<u>5,997</u>	<u>4,884</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade creditors	18,144	14,972
Social security and other taxes	4,956	4,973
LGBT Network	-	33
Accruals	4,663	5,951
Deferred income	7,085	6,980
	<u>34,848</u>	<u>32,909</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/22	31/3/21
	£	£
Within one year	15,820	5,833
Between one and five years	5,050	-
	<u>20,870</u>	<u>5,833</u>

The lease commitments above relate to the charity's premises at Marten House, Huddersfield and Hall Street Halifax.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/22 Total funds	31/3/21 Total funds
	£	£	£	£
Current assets	229,526	50,744	280,270	251,998
Current liabilities	(34,848)	-	(34,848)	(32,909)
	<u>194,678</u>	<u>50,744</u>	<u>245,422</u>	<u>219,089</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

15. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	177,815	16,863	194,678
Restricted funds			
Active Calderdale	1,342	(1,342)	-
Big Lottery Fund - Reaching Communities :			
Youth Out Project	9,760	14,453	24,213
The Bounce Project	-	2,539	2,539
The Henry Smith Charity	-	13,132	13,132
Kirklees Animation Project	9,021	(9,021)	-
Kirklees 38K	9,417	(9,417)	-
Mind Your Head	-	2,500	2,500
Positive Living Project - Sports England	1,355	(1,355)	-
This Girl Can - Sports England	2,613	(2,613)	-
Time to Shine	7,616	(7,616)	-
TSL	150	(150)	-
TSL Seed Fund - Reconnect, Reboot, Rejuvenate	-	3,560	3,560
VAC Winter Pressures	-	4,800	4,800
	<u>41,274</u>	<u>9,470</u>	<u>50,744</u>
TOTAL FUNDS	<u><u>219,089</u></u>	<u><u>26,333</u></u>	<u><u>245,422</u></u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	285,688	(268,825)	16,863
Restricted funds			
Active Calderdale	2,683	(4,025)	(1,342)
Big Lottery Fund - Reaching Communities :			
Youth Out Project	85,271	(70,818)	14,453
The Bounce Project	10,162	(7,623)	2,539
Calderdale MBC - Suicide Prevention	13,996	(13,996)	-
Community Foundation for Calderdale	5,000	(5,000)	-
The Henry Smith Charity	56,600	(43,468)	13,132
Kirklees Animation Project	-	(9,021)	(9,021)
Kirklees 38K	-	(9,417)	(9,417)
Mind Your Head	2,500	-	2,500
Positive Living Project - Sports England	-	(1,355)	(1,355)
This Girl Can - Sports England	-	(2,613)	(2,613)
Time to Shine	7,876	(15,492)	(7,616)
TSL	-	(150)	(150)
TSL - Health Your Way	1,440	(1,440)	-
TSL Seed Fund - Reconnect, Reboot, Rejuvenate	3,560	-	3,560
VAC Winter Pressures	4,800	-	4,800
	<u>193,888</u>	<u>(184,418)</u>	<u>9,470</u>
TOTAL FUNDS	<u>479,576</u>	<u>(453,243)</u>	<u>26,333</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	176,355	(8,824)	10,284	177,815
Restricted funds				
Active Calderdale	-	1,342	-	1,342
Allotment	27	-	(27)	-
Bearder Trust Grant	2,185	-	(2,185)	-
Big Lottery Fund - Reaching Communities :				
Youth Out Project	26,727	21,245	(38,212)	9,760
Community Foundation	-	(153)	153	-
Kirklees Animation Project	-	9,021	-	9,021
Kirklees 38K	-	(17,876)	27,293	9,417
Positive Living Project - Sports England	1,675	(320)	-	1,355
This Girl Can - Sports England	-	2,613	-	2,613
Time to Shine	-	7,616	-	7,616
TSL	-	150	-	150
Youth Voice Counts - Social Action Fund	(2,694)	-	2,694	-
	<u>27,920</u>	<u>23,638</u>	<u>(10,284)</u>	<u>41,274</u>
TOTAL FUNDS	<u>204,275</u>	<u>14,814</u>	<u>-</u>	<u>219,089</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,036	(262,860)	(8,824)
Restricted funds			
Active Calderdale	2,684	(1,342)	1,342
Big Lottery Fund - Reaching Communities :			
Youth Out Project	83,187	(61,942)	21,245
Community Foundation	(153)	-	(153)
Covid 19	3,150	(3,150)	-
Kirklees Animation Project	10,000	(979)	9,021
Kirklees 38K	-	(17,876)	(17,876)
Positive Living Project - Sports England	-	(320)	(320)
This Girl Can - Sports England	2,893	(280)	2,613
Time to Shine	11,814	(4,198)	7,616
TSL	150	-	150
	<u>113,725</u>	<u>(90,087)</u>	<u>23,638</u>
TOTAL FUNDS	<u><u>367,761</u></u>	<u><u>(352,947)</u></u>	<u><u>14,814</u></u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	176,355	8,039	10,284	194,678
Restricted funds				
Allotment	27	-	(27)	-
Bearder Trust Grant	2,185	-	(2,185)	-
Big Lottery Fund - Reaching Communities :				
Youth Out Project	26,727	35,698	(38,212)	24,213
The Bounce Project	-	2,539	-	2,539
Community Foundation	-	(153)	153	-
The Henry Smith Charity	-	13,132	-	13,132
Kirklees 38K	-	(27,293)	27,293	-
Mind Your Head	-	2,500	-	2,500
Positive Living Project - Sports England	1,675	(1,675)	-	-
TSL Seed Fund - Reconnect, Reboot, Rejuvenate	-	3,560	-	3,560
VAC Winter Pressures	-	4,800	-	4,800
Youth Voice Counts - Social Action Fund	(2,694)	-	2,694	-
	<u>27,920</u>	<u>33,108</u>	<u>(10,284)</u>	<u>50,744</u>
TOTAL FUNDS	<u>204,275</u>	<u>41,147</u>	<u>-</u>	<u>245,422</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	539,724	(531,685)	8,039
Restricted funds			
Active Calderdale	5,367	(5,367)	-
Big Lottery Fund - Reaching Communities :			
Youth Out Project	168,458	(132,760)	35,698
The Bounce Project	10,162	(7,623)	2,539
Calderdale MBC - Suicide Prevention	13,996	(13,996)	-
Community Foundation	(153)	-	(153)
Community Foundation for Calderdale	5,000	(5,000)	-
Covid 19	3,150	(3,150)	-
The Henry Smith Charity	56,600	(43,468)	13,132
Kirklees Animation Project	10,000	(10,000)	-
Kirklees 38K	-	(27,293)	(27,293)
Mind Your Head	2,500	-	2,500
Positive Living Project - Sports England	-	(1,675)	(1,675)
This Girl Can - Sports England	2,893	(2,893)	-
Time to Shine	19,690	(19,690)	-
TSL	150	(150)	-
TSL - Health Your Way	1,440	(1,440)	-
TSL Seed Fund - Reconnect, Reboot,			
Rejuvenate	3,560	-	3,560
VAC Winter Pressures	4,800	-	4,800
	<u>307,613</u>	<u>(274,505)</u>	<u>33,108</u>
TOTAL FUNDS	<u>847,337</u>	<u>(806,190)</u>	<u>41,147</u>

Active Calderdale

This is fund to to improve physical activity among people with HIV. Reviewing systems and processes to embed the concept as part of service activity and staff working practice. Active Calderdale is part of Sport England Local Delivery Pilot.

Allotment

Monies from Kirklees MC, to support men's health and well being.

Bearder Fund

This is a grant giving body providing hardship grants to service users in need.

Big Lottery Fund - Reaching Communities: Youth Out Project (Project ID : 0010285320)

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

15. **MOVEMENT IN FUNDS - continued**

This is a fund for providing youth work support for the LGBT young people aged 11 - 24 years in the Kirklees area.

Community Foundation

Funding secured to procure laptops for staff so they could work from home and maintain service delivery and service user engagement during the Covid-19 lockdowns and restrictions.

Kirklees 38K

Grant funding to develop LGBT youth provision in North Kirklees, providing a weekly youth group, voice and influence work and access to counselling.

One Community

Funding secured to procure laptops for staff so they could work from home and maintain service delivery and service user engagement during the Covid-19 lockdowns and restrictions.

Positive Living Project - Sports England

This is a fund to improve activity and movement amongst people with HIV. The programme delivers fitness and wellbeing sessions to improve health and wellbeing.

TSL

Grant to develop online videos offering support on budget management and cooking on a budget and to procure stock for our personal hygiene packs for service users in need.

Youth Voice Counts - Social Action Fund

This is funding to provide opportunities for LGBT young people to have a voice and influence with local services making them more inclusive for the LGBT young people across Kirklees.

16. **RELATED PARTY DISCLOSURES**

Transactions with Trustees

E B Whalley, a trustee, has provided consultancy, development and training services totalling £892 (2021 : £1,390) to the charity. There was £Nil outstanding at the year end.

All services have been provided under standard commercial terms and the use of E B Whalley as a supplier has been approved by the trustees.

THE BRUNSWICK CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

17. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

THE BRUNSWICK CENTRE
Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - PHP & Children and Families	598	3,371
Grants	187,954	99,229
Welfare fund - General	7,338	301
Welfare fund - Service User grants	877	2,300
	<u>196,767</u>	<u>105,201</u>
Charitable activities		
Charitable activities income	282,809	262,560
	<u>479,576</u>	<u>367,761</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	223,325	188,322
NIC contributions	15,078	12,402
Pensions	13,385	13,907
Insurance	2,591	2,323
Light and heat	1,668	840
Telephone	4,586	4,188
Postage and stationery	668	649
Sundries	4,062	6,299
Rent and rates	24,415	21,495
Repairs and maintenance	18,005	4,656
Cleaning	1,176	823
Computer repairs and maintenance	-	7,498
Subscriptions	870	712
Training	2,873	2,095
Personnel recruitment costs	1,505	-
Staff supervision	1,105	1,462
Health insurance	946	1,461
Web hosting	-	259
Sessional workers etc	26,504	-
Prevention and HIV Testing	16,822	7,234
LGBT Young People	-	20,255
Motor and travel expenses	4,335	2,402
Carried forward	363,919	299,282

This page does not form part of the statutory financial statements

THE BRUNSWICK CENTRE

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
Charitable activities		
Brought forward	363,919	299,282
Counselling, Therapies and Welfare	43,733	23,129
Condoms	856	-
Children and families	325	181
Activities and resources	1,980	-
Drop ins	-	91
Allotment project	-	227
Consultancy costs	22,862	8,647
Formula Milk	-	2,242
Covid costs	-	1,803
	<u>433,675</u>	<u>335,602</u>
Support costs		
Governance costs		
Wages	-	4,190
Pensions	-	298
Rent and rates	-	1,131
Insurance	-	122
Light and heat	-	44
Telephone	-	465
Postage and stationery	-	72
Sundries	-	700
Accountancy and legal fees	19,380	7,120
Database costs	-	948
Repairs and maintenance	-	245
Cleaning	-	43
Computer repairs and maintenance	-	395
Bank charges	188	167
Depreciation of tangible fixed assets	-	1,405
	<u>19,568</u>	<u>17,345</u>
Total resources expended	<u>453,243</u>	<u>352,947</u>
Net income	<u><u>26,333</u></u>	<u><u>14,814</u></u>

This page does not form part of the statutory financial statements

BRUNSWICK CENTRE

England & Wales - Charity number 1015450

Accounts

REGISTERED COMPANY NUMBER: 02764525 (England and Wales)
REGISTERED CHARITY NUMBER: 1015450

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2021
for
THE BRUNSWICK CENTRE**

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

THE BRUNSWICK CENTRE

**Contents of the Financial Statements
for the Year Ended 31st March 2021**

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Balance Sheet	9 to 10
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Detailed Statement of Financial Activities	24 to 25

THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

**Report of the Trustees
for the Year Ended 31st March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

History of the organisation

Brunswick Centre has been in operation since 1989 and is a charity providing services to the community and people affected by HIV and AIDS in Calderdale and Kirklees.

Mission statement

The Brunswick Centre enables people from the communities we serve to make informed choices, build healthier relationships and live positive lives free of stigma.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Social investments

The advancement of the education and training of persons working within the field of Acquired Immune Deficiency Syndrome (AIDS), infection, illness or any related condition caused by Human Immuno-Deficiency Viruses (HIV) or other recognised causative agents and of the public generally in problems resulting from HIV infection and AIDS and in limiting the spread of the infection.

The preservation and safeguarding of the health, welfare and interests of persons with HIV infection, AIDS and AIDS related problems.

The relief of poverty, sickness and distress resulting from HIV infection, AIDS, AIDS related or HIV related problems.

Aims of the organisation

HIV Support - Provides support to people affected by HIV, including family members, friends, partners etc. Services include emotional support, HIV treatment and support, complementary therapies and access to welfare and hardship funds, counselling, dietetics support and benefits and welfare rights advice. The Centre also offers training and support to other service providers in the development of good working practices and sexual health strategies

Prevention - Prevention places much emphasis on its work in the community. Through outreach works towards sexual health promotion and HIV prevention to communities at increased risk of HIV infection.

yOUTH (Youth Out) Project to Service - support for LGBT young people including casework, group work and welling support for young people aged between 11 - 24 years.

Equal Opportunities and Diversity

The charity is committed to implementation of its equal opportunities policy which covers service delivery, membership and employment practice.

Policies and Procedures in Place

The charity has organisational policies and procedures which are updated on a regular basis.

**Report of the Trustees
for the Year Ended 31st March 2021**

ACHIEVEMENT AND PERFORMANCE

Chair of the Board of Trustees Report

The past twelve months have seen times of often unprecedented challenge for the Brunswick Centre, with the COVID-19 pandemic continuing to impact on every part of the organisation and on the communities we serve. I remain steadfastly proud of our staff and volunteers, who have continued to rise to the challenge and ensure continuity of service throughout the worst of the pandemic. Often that has meant adapting the way we do things to ensure that we are able to provide services in a way which keeps everyone safe and well. Throughout it all, the commitment and professionalism of colleagues has shone through. I would like to particularly thank our Chief Officer John, who has been very welcoming to me as an incoming chair and has made it easy for me to pick up the responsibilities of the role.

I would also like to thank my fellow trustees who have worked extremely hard over the last year and given up their time to oversee the smooth running of the charity; ensuring that our finances are in order, that policies and procedures are in place, and that we continue to deliver for our beneficiaries. Trustees have also been involved in a number of pieces of work this year that have contributed towards the strategic development of the charity and the furtherment of its key goals. I would particularly like to recognise the work of Stephen Bond, my predecessor in this role, who has contributed a huge amount to the Brunswick Centre over his years as a trustee and who I learnt a great deal from. Stephen stepped down from the board in early 2021 and I wish him all the very best for the future.

One thing that the pandemic has brought into stark relief is the huge health inequalities faced by many in our society, particularly by those in ethnic minority groups and communities. This is only compounded by the continuing impact of racial injustice and systemic racism. I'm proud that the Brunswick Centre, supported by the trustees, has chosen to focus on making sure that our organisation and the services that we offer are as diverse and inclusive as possible, ensuring that our black colleagues and service users are core to this work and that we value and make use of their wisdom, insight and lived experience. Black lives matter and the inequalities faced by black people and communities that we work with on a daily basis are both unfair and avoidable. I want the Brunswick Centre to do everything we can to redress these inequalities, advocate for social justice and be fierce allies in the fight against racism.

The coming months carry many uncertainties, as the state of the pandemic fluctuates and we start to think about recovery. I have no doubt that the Brunswick Centre will continue to rise to the challenge, delivering for the groups and communities we serve.

Tom Mapplethorpe
Chair of Trustees

Report of the Trustees
for the Year Ended 31st March 2021

ACHIEVEMENT AND PERFORMANCE

Chief Officers Report

As a charity and voluntary sector organisation we are used to difficulties and challenges but the last year has tested us all. As a sector our strength is our agility and creativity and because of this our staff, volunteers and trustees ensured services and projects continued to be delivered safely. A huge thank you to everyone in the Brunswick Centre who worked so hard over the past year, going further to ensure people were supported and engaged in what was a very difficult time for everyone.

Our funders and commissioners remained supportive, understanding the disruption caused by COVID-19 and the additional strain it put on our functions and services.

We are lucky in Calderdale and Kirklees to have such a robust and supportive community and voluntary sector. Not only do we have access to a network of people and resources but we were able to access additional funding to ensure staff were equipped with laptops so they could work more effectively from home.

Special thanks to Voluntary and Community Calderdale, VSI Alliance, Community Foundation for Calderdale, One Community Kirklees and Third Sector Leaders Kirklees for their help and support during the last year.

As the financial year ended and we moved towards a reduction in Covid-19 related restrictions we still face lots of challenges. We need to keep everyone safe and continue to deliver our services in a safe and engaging way. To this end we will continue to keep in place our Covid-19 risk assessment and safety measures, reviewing them regularly so we remain active in delivering services to people with HIV and LGBT young people.

Equally important is the need to ensure the emotional wellbeing and mental health of the communities we serve. From better mental health service access to the development of targeted projects, the Brunswick Centre will continue to advocate for inclusion of the communities we work with.

The next year will see the re-procurement of the Kirklees HIV service tender which we are keen to peruse. The national ambition to end all new HIV infections by 2030 needs attention and resources if we are to realise this locally. We want people with HIV to be better engaged and have more voice and influence. Provision for LGBT young people needs to be maintained and developed if we are to see better outcomes for them across a range of health and wellbeing indicators.

We will continue to face these challenges and and look forward to reporting on our progress in the next year.

John McKernaghan
Chief Officer

FINANCIAL REVIEW

Financial position

The charity had income for the year of £367,761 (2020: £407,382) and expenditure for the year of £352,947 (2020: £364,046).

The accounts show a surplus for the year of £14,814 (2020: £43,336).

The charity funds at the year end totalled £219,089 (2020: £204,275), split between unrestricted funds carried forward of £177,815 (2020: £176,355) and restricted funds carried forward of £41,274 (2020: £27,920).

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

**Report of the Trustees
for the Year Ended 31st March 2021**

FINANCIAL REVIEW

Reserves policy

The management committee has agreed that unrestricted funds not committed or invested in tangible fixed assets held by the charity, should equate to at least the contingent liability should the Brunswick Centre cease to trade.

The amount allocated for this purpose is £94,000 and at this level the management committee feels that they would be able to continue current activities in the event of a significant drop in funding, £15,000 has been included in the policy in relation to Covid.

The unrestricted funds are currently in excess of the reserves policy by £83,815. The trustees will be reviewing the use of unrestricted funds in the financial year to 31 March 2022 to ensure appropriate use of this excess.

Covid 19

The trustees and management team at the Brunswick Centre have moved rapidly to ensure the finances of the charity remain stable during the Covid pandemic. Discussions with the funders and commissioners confirmed that all funding will remain in place as the charity continues to provide services and meet the needs of service users.

We are tracking expenditure and maintaining vigilance across budgets to ensure financial resources are used effectively. Our Chief Officer, Service Managers and the Finance Worker are reviewing budgets on a monthly basis. As income streams have been maintained the charity has not been eligible for various government financial schemes. However, additional grants and funding has been secured to support home working, allowing us to procure laptops for each member of staff; purchase subscriptions to on-line platforms so we can maintain contact with service users and to provide additional resources to service users.

The trustees will ensure the financial position of the Brunswick Centre remains strong as we move towards the recovery stage of the Covid pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity, as a company limited by guarantee, is controlled by its Memorandum and Articles of Association dated 2 May 2018, as amended on 21 September 2018.

Recruitment and appointment of new trustees

Members who serve on the management committee are directors for the purpose of company law and trustees for the purpose of charity law. They are listed in the legal and administrative information.

Directors / trustees are recruited from members, service users, volunteers, student placements and through contacts made at training sessions and sexual health promotional events. Initially they are invited to attend management meetings. Induction and training is provided.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31st March 2021 was 7.

Organisational structure

The charity is run by a management committee who are trustees of the charity. The trustees employ a chief officer, a benefits and welfare rights worker and a youth worker and two assistant sessional youth workers, four community workers and one well being support workers.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02764525 (England and Wales)

THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

**Report of the Trustees
for the Year Ended 31st March 2021**

Registered Charity number

1015450

Registered office

Marten House
Fern Street East
St Andrew's Road
Huddersfield
West Yorkshire
HD1 6BS

Trustees

S A Bond (Chair) (resigned 14/1/21)
G Brown
G C Cutter (Treasurer)
J James
T W Mapplethorpe (Vice Chair)
S Mpofu
A Savage
E B Whalley

Company Secretary

G Brown

Independent Examiner

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Unity Trust Bank
9 Brindleyplace
Birmingham
B1 2HB

Chief Officer

John McKernaghan

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Brunswick 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).

THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

Report of the Trustees
for the Year Ended 31st March 2021

TRUSTEES' RESPONSIBILITY STATEMENT - continued

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 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 in 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.

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 the 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 irregularities.

Approved by order of the board of trustees on 04/12/2021 and signed on its behalf by:



.....
T W Mapplethorpe - Trustee

**Independent Examiner's Report to the Trustees of
The Brunswick Centre (Registered number: 02764525)**

Independent examiner's report to the trustees of The Brunswick Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

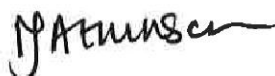
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Victoria J Atkinson FCA
Institute of Chartered Accountants in England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date:9 December 2021.....

THE BRUNSWICK CENTRE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,971	99,230	105,201	93,268
Charitable activities					
Active Calderdale	3	-	2,681	2,681	-
Greater Huddersfield Clinical Commissioning Group		-	-	-	6,617
GSK Impact Award		-	-	-	3,000
HIV Prevention		-	-	-	20,026
Kirklees Holiday Fund		216	-	216	-
Public Health Kirklees and Public Health Calderdale		247,849	-	247,849	244,612
Time to Shine		-	11,814	11,814	-
Youth Out Project		-	-	-	39,859
Total		254,036	113,725	367,761	407,382
EXPENDITURE ON					
Charitable activities					
HIV Prevention	4	80,308	-	80,308	89,412
HIV Support		145,108	28,145	173,253	168,039
Youth Out Project		19,996	61,942	81,938	88,373
Governance costs		17,448	-	17,448	18,222
General charitable activities		-	-	-	-
Total		262,860	90,087	352,947	364,046
NET INCOME/(EXPENDITURE)		(8,824)	23,638	14,814	43,336
Transfers between funds	15	10,284	(10,284)	-	-
Net movement in funds		1,460	13,354	14,814	43,336
RECONCILIATION OF FUNDS					
Total funds brought forward		176,355	27,920	204,275	160,939
TOTAL FUNDS CARRIED FORWARD		177,815	41,274	219,089	204,275

The notes form part of these financial statements

THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

**Balance Sheet
31st March 2021**

	Notes	31/3/21 £	31/3/20 £
FIXED ASSETS			
Tangible assets	10	-	1,405
CURRENT ASSETS			
Debtors	11	4,884	9,379
Cash at bank and in hand		247,114	214,505
		<u>251,998</u>	<u>223,884</u>
CREDITORS			
Amounts falling due within one year	12	(32,909)	(21,014)
		<u>219,089</u>	<u>202,870</u>
NET CURRENT ASSETS			
		<u>219,089</u>	<u>202,870</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>219,089</u>	<u>204,275</u>
NET ASSETS			
		<u>219,089</u>	<u>204,275</u>
FUNDS	15		
Unrestricted funds		177,815	176,355
Restricted funds		41,274	27,920
		<u>219,089</u>	<u>204,275</u>
TOTAL FUNDS		<u>219,089</u>	<u>204,275</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.


The notes form part of these financial statements

THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

**Balance Sheet - continued
31st March 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 04/12/2021 and were signed on its behalf by:



.....
T W Mapplethorpe - Trustee

The notes form part of these financial statements

THE BRUNSWICK CENTRE

**Notes to the Financial Statements
for the Year Ended 31st March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Computer equipment	- 33% on cost and 100% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE BRUNSWICK CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations - PHP & Children and Families	3,371	766
Grants	99,229	83,718
Welfare fund - General	301	3,937
Welfare fund - Service User grants	2,300	3,187
Training income	-	1,660
	<u>105,201</u>	<u>93,268</u>

Grants received, included in the above, are as follows:

	31/3/21	31/3/20
	£	£
The Bearder Foundation	-	2,225
Big Lottery Fund - Reaching Communities : Youth Out Project (Project ID: 0010285320)	83,186	81,493
ESC Lottery Fund - This Girl Can	2,893	-
Kirklees Council - Animation Project	10,000	-
Kirklees Council - Covid 19	3,150	-
	<u>99,229</u>	<u>83,718</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		31/3/21	31/3/20
	Activity	£	£
Charitable activities income	Active Calderdale	2,681	-
	Greater Huddersfield Clinical Commissioning		
Charitable activities income	Group	-	6,617
Charitable activities income	GSK Impact Award	-	3,000
Charitable activities income	HIV Prevention	-	20,026
Charitable activities income	Kirklees Holiday Fund	216	-
	Public Health Kirklees and Public Health		
Charitable activities income	Calderdale	247,849	244,612
Charitable activities income	Time to Shine	11,814	-
Charitable activities income	Youth Out Project	-	39,859
		<u>262,560</u>	<u>314,114</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs £	Totals £
HIV Prevention	80,308	-	80,308
HIV Support	173,253	-	173,253
Youth Out Project	81,938	-	81,938
Governance costs	103	17,345	17,448
	<u>335,602</u>	<u>17,345</u>	<u>352,947</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/21 £	31/3/20 £
Staff costs	214,631	207,144
Insurance	2,323	2,576
Light and heat	840	2,076
Telephone	4,188	5,156
Postage and stationery	649	1,853
Sundries	6,299	8,527
Rent and rates	21,495	20,356
Repairs and maintenance	4,656	12,013
Cleaning	823	1,508
Computer repairs and maintenance	7,498	7,316
Subscriptions	712	861
Training	2,095	3,011
Staff supervision	1,462	1,056
Health insurance	1,461	571
Web hosting	259	2,095
Prevention and HIV Testing	7,234	12,982
LGBT Young People	20,255	6,119
Motor and travel expenses	2,402	4,859
Counselling, Therapies and Welfare	23,129	27,563
Children and families	181	1,036
Drop ins	91	2,383
Allotment project	227	1,916
Consultancy costs	8,647	9,108
Formula Milk	2,242	1,261
Personal Health	-	620
Youth voice counts	-	1,858
Covid costs	1,803	-
	<u>335,602</u>	<u>345,824</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

6. NET INCOME/(EXPENDITURE)

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

	31/3/21	31/3/20
	£	£
Depreciation - owned assets	<u>1,405</u>	<u>3,311</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

	31/3/21	31/3/20
	£	£
Trustees' expenses	<u>-</u>	<u>327</u>

8. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	192,512	183,146
Social security costs	12,402	13,296
Other pension costs	14,205	15,425
	<u>219,119</u>	<u>211,867</u>

The average monthly number of employees during the year was as follows:

	31/3/21	31/3/20
Charitable staff	<u>11</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity have been identified as the Chief Executive. The aggregate employment benefits, including employers national insurance, for these key management personnel for the year was £42,071 (2020: £42,092). The salary rates are set and reviewed by the trustee board.

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,550	83,718	93,268
Charitable activities			
Greater Huddersfield Clinical Commissioning Group	6,617	-	6,617
GSK Impact Award	3,000	-	3,000
HIV Prevention	20,026	-	20,026
Public Health Kirklees and Public Health Calderdale	244,612	-	244,612
Youth Out Project	39,859	-	39,859
Total	323,664	83,718	407,382
EXPENDITURE ON			
Charitable activities			
HIV Prevention	89,412	-	89,412
HIV Support	168,039	-	168,039
Youth Out Project	(6,244)	94,617	88,373
Governance costs	18,222	-	18,222
General charitable activities	-	-	-
Total	269,429	94,617	364,046
NET INCOME/(EXPENDITURE)	54,235	(10,899)	43,336
RECONCILIATION OF FUNDS			
Total funds brought forward	122,120	38,819	160,939
TOTAL FUNDS CARRIED FORWARD	176,355	27,920	204,275

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2020 and 31st March 2021	153,567	1,620	155,187
DEPRECIATION			
At 1st April 2020	152,162	1,620	153,782
Charge for year	1,405	-	1,405
At 31st March 2021	153,567	1,620	155,187
NET BOOK VALUE			
At 31st March 2021	-	-	-
At 31st March 2020	1,405	-	1,405

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Trade debtors	1,096	6,673
Other debtors	530	530
Prepayments	3,258	2,176
	4,884	9,379

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Trade creditors	14,972	3,658
Social security and other taxes	4,973	8,335
LGBT Network	33	33
Accruals	5,951	2,151
Deferred income	6,980	6,837
	32,909	21,014

THE BRUNSWICK CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/21	31/3/20
	£	£
Within one year	5,833	19,920
Between one and five years	-	5,833
	<u>5,833</u>	<u>25,753</u>

The lease commitments above relate to the charity's premises at Marten House, Huddersfield and Hall Street Halifax.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/21 Total funds	31/3/20 Total funds
	£	£	£	£
Fixed assets	-	-	-	1,405
Current assets	210,724	41,274	251,998	223,884
Current liabilities	(32,909)	-	(32,909)	(21,014)
	<u>177,815</u>	<u>41,274</u>	<u>219,089</u>	<u>204,275</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

15. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	176,355	(8,824)	10,284	177,815
Restricted funds				
Active Calderdale	-	1,342	-	1,342
Allotment	27	-	(27)	-
Bearder Trust Grant	2,185	-	(2,185)	-
Big Lottery Fund - Reaching Communities :				
Youth Out Project	26,727	21,245	(38,212)	9,760
Community Foundation	-	(153)	153	-
Kirklees Animation Project	-	9,021	-	9,021
Kirklees 38K	-	(17,876)	27,293	9,417
Positive Living Project - Sports England	1,675	(320)	-	1,355
This Girl Can - Sports England	-	2,613	-	2,613
TSL	-	150	-	150
Youth Voice Counts - Social Action Fund	(2,694)	-	2,694	-
Time to Shine	-	7,616	-	7,616
	<u>27,920</u>	<u>23,638</u>	<u>(10,284)</u>	<u>41,274</u>
TOTAL FUNDS	<u>204,275</u>	<u>14,814</u>	<u>-</u>	<u>219,089</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,036	(262,860)	(8,824)
Restricted funds			
Active Calderdale	2,684	(1,342)	1,342
Big Lottery Fund - Reaching Communities :			
Youth Out Project	83,187	(61,942)	21,245
Community Foundation	(153)	-	(153)
Covid 19	3,150	(3,150)	-
Kirklees Animation Project	10,000	(979)	9,021
Kirklees 38K	-	(17,876)	(17,876)
Positive Living Project - Sports England	-	(320)	(320)
This Girl Can - Sports England	2,893	(280)	2,613
TSL	150	-	150
Time to Shine	11,814	(4,198)	7,616
	<u>113,725</u>	<u>(90,087)</u>	<u>23,638</u>
TOTAL FUNDS	<u>367,761</u>	<u>(352,947)</u>	<u>14,814</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	122,120	54,235	176,355
Restricted funds			
Allotment	27	-	27
Bearder Trust Grant	(40)	2,225	2,185
Big Lottery Fund - Reaching Communities :			
Youth Out Project	35,575	(8,848)	26,727
Positive Living Project - Sports England	2,235	(560)	1,675
Youth Voice Counts - Social Action Fund	1,022	(3,716)	(2,694)
	<u>38,819</u>	<u>(10,899)</u>	<u>27,920</u>
TOTAL FUNDS	<u>160,939</u>	<u>43,336</u>	<u>204,275</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	323,664	(269,429)	54,235
Restricted funds			
Bearder Trust Grant	2,225	-	2,225
Big Lottery Fund - Reaching Communities :			
Youth Out Project	81,493	(90,341)	(8,848)
Positive Living Project - Sports England	-	(560)	(560)
Youth Voice Counts - Social Action Fund	-	(3,716)	(3,716)
	<u>83,718</u>	<u>(94,617)</u>	<u>(10,899)</u>
TOTAL FUNDS	<u>407,382</u>	<u>(364,046)</u>	<u>43,336</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	122,120	45,411	10,284	177,815
Restricted funds				
Active Calderdale	-	1,342	-	1,342
Allotment	27	-	(27)	-
Bearder Trust Grant	(40)	2,225	(2,185)	-
Big Lottery Fund - Reaching Communities :				
Youth Out Project	35,575	12,397	(38,212)	9,760
Community Foundation	-	(153)	153	-
Kirklees Animation Project	-	9,021	-	9,021
Kirklees 38K	-	(17,876)	27,293	9,417
Positive Living Project - Sports England	2,235	(880)	-	1,355
This Girl Can - Sports England	-	2,613	-	2,613
TSL	-	150	-	150
Youth Voice Counts - Social Action Fund	1,022	(3,716)	2,694	-
Time to Shine	-	7,616	-	7,616
	<u>38,819</u>	<u>12,739</u>	<u>(10,284)</u>	<u>41,274</u>
TOTAL FUNDS	<u>160,939</u>	<u>58,150</u>	<u>-</u>	<u>219,089</u>

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	577,700	(532,289)	45,411
Restricted funds			
Active Calderdale	2,684	(1,342)	1,342
Bearder Trust Grant	2,225	-	2,225
Big Lottery Fund - Reaching Communities :			
Youth Out Project	164,680	(152,283)	12,397
Community Foundation	(153)	-	(153)
Covid 19	3,150	(3,150)	-
Kirklees Animation Project	10,000	(979)	9,021
Kirklees 38K	-	(17,876)	(17,876)
Positive Living Project - Sports England	-	(880)	(880)
This Girl Can - Sports England	2,893	(280)	2,613
TSL	150	-	150
Youth Voice Counts - Social Action Fund	-	(3,716)	(3,716)
Time to Shine	11,814	(4,198)	7,616
	<u>197,443</u>	<u>(184,704)</u>	<u>12,739</u>
TOTAL FUNDS	<u>775,143</u>	<u>(716,993)</u>	<u>58,150</u>

Active Calderdale

This is fund to to improve physical activity among people with HIV. Reviewing systems and processes to embed the concept as part of service activity and staff working practice. Active Calderdale is part of Sport England Local Delivery Pilot.

Allotment

Monies from Kirklees MC, to support men's health and well being.

Bearder Fund

This is a grant giving body providing hardship grants to service users in need.

Big Lottery Fund - Reaching Communities: Youth Out Project (Project ID : 0010285320)

This is a fund for providing youth work support for the LGBT young people aged 11 - 24 years in the Kirklees area.

Community Foundation

Funding secured to procure laptops for staff so they could work from home and maintain service delivery and service user engagement during the Covid-19 lockdowns and restrictions.

THE BRUNSWICK CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

15. MOVEMENT IN FUNDS - continued

Kirklees 38K

Grant funding to develop LGBT youth provision in North Kirklees, providing a weekly youth group, voice and influence work and access to counselling.

One Community

Funding secured to procure laptops for staff so they could work from home and maintain service delivery and service user engagement during the Covid-19 lockdowns and restrictions.

Positive Living Project - Sports England

This is a fund to improve activity and movement amongst people with HIV. The programme delivers fitness and wellbeing sessions to improve health and wellbeing.

TSL

Grant to develop online videos offering support on budget management and cooking on a budget and to procure stock for our personal hygiene packs for service users in need.

Youth Voice Counts - Social Action Fund

This is funding to provide opportunities for LGBT young people to have a voice and influence with local services making them more inclusive for the LGBT young people across Kirklees.

Transfers between funds

Transfers between funds in the year represent the reconciliation of Welfare fund balances, relating to funding expended in prior years, but which was allocated to unrestricted funds.

Within the transfers between funds for the year is an amount of £27,293, relating to the balance brought forward from 31 March 2020, which was included in unrestricted funds, for the Kirklees 38K project.

Transfers between funds of £38,212 have also been made to correctly allocate expenditure, shown as unrestricted, against the Big Lottery Fund - Youth Out Project, to ensure that the project balance agrees to returns made to the funder.

16. RELATED PARTY DISCLOSURES

Transactions with Trustees

E B Whalley, a trustee, has provided training services totalling £1,390 (2020 : £Nil) to the charity. There was £500 outstanding at the year end.

All services have been provided under standard commercial terms and the use of E B Whalley as a supplier has been approved by the trustees.

THE BRUNSWICK CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

17. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

THE BRUNSWICK CENTRE

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - PHP & Children and Families	3,371	766
Grants	99,229	83,718
Welfare fund - General	301	3,937
Welfare fund - Service User grants	2,300	3,187
Training income	-	1,660
	<u>105,201</u>	<u>93,268</u>
Charitable activities		
Charitable activities income	<u>262,560</u>	<u>314,114</u>
Total incoming resources	367,761	407,382
EXPENDITURE		
Charitable activities		
Wages	188,322	178,774
NIC contributions	12,402	13,296
Pensions	13,907	15,074
Insurance	2,323	2,576
Light and heat	840	2,076
Telephone	4,188	5,156
Postage and stationery	649	1,853
Sundries	6,299	8,527
Rent and rates	21,495	20,356
Repairs and maintenance	4,656	12,013
Cleaning	823	1,508
Computer repairs and maintenance	7,498	7,316
Subscriptions	712	861
Training	2,095	3,011
Staff supervision	1,462	1,056
Health insurance	1,461	571
Web hosting	259	2,095
Prevention and HIV Testing	7,234	12,982
LGBT Young People	20,255	6,119
Motor and travel expenses	2,402	4,859
Counselling, Therapies and Welfare	23,129	27,563
Carried forward	<u>322,411</u>	<u>327,642</u>

This page does not form part of the statutory financial statements

THE BRUNSWICK CENTRE

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
Charitable activities		
Brought forward	322,411	327,642
Children and families	181	1,036
Drop ins	91	2,383
Allotment project	227	1,916
Consultancy costs	8,647	9,108
Formula Milk	2,242	1,261
Personal Health	-	620
Youth voice counts	-	1,858
Covid costs	1,803	-
	<u>335,602</u>	<u>345,824</u>
Support costs		
Governance costs		
Trustees' expenses	-	327
Wages	4,190	4,372
Pensions	298	351
Rent and rates	1,131	1,071
Insurance	122	136
Light and heat	44	109
Telephone	465	573
Postage and stationery	72	206
Sundries	700	1,053
Accountancy and legal fees	7,120	4,366
Database costs	948	1,070
Repairs and maintenance	245	632
Cleaning	43	79
Computer repairs and maintenance	395	385
Bank charges	167	180
Depreciation of tangible fixed assets	1,405	3,312
	<u>17,345</u>	<u>18,222</u>
Total resources expended	<u>352,947</u>	<u>364,046</u>
Net income	<u><u>14,814</u></u>	<u><u>43,336</u></u>

This page does not form part of the statutory financial statements