

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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	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 6</b>
<b>Independent Examiner's Report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Balance Sheet</b>	<b>9 to 10</b>
<b>Notes to the Financial Statements</b>	<b>11 to 25</b>
<b>Detailed Statement of Financial Activities</b>	<b>26 to 27</b>

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

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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**

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**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**

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**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**

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**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

THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

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

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**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.

23/11/2022

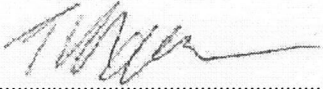
Approved by order of the board of trustees on ..... and signed on its behalf by:

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THE BRUNSWICK CENTRE (REGISTERED NUMBER: 02764525)

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

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.....  
T W Mapplethorpe - Trustee

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

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	18,114	178,653	196,767	105,201
<b>Charitable activities</b>					
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
<b>Total</b>		<u>285,688</u>	<u>193,888</u>	<u>479,576</u>	<u>367,761</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
HIV Prevention and Support		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
<b>Total</b>		<u>268,826</u>	<u>184,417</u>	<u>453,243</u>	<u>352,947</u>
<b>NET INCOME</b>		16,862	9,471	26,333	14,814
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		177,815	41,274	219,089	204,275
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>194,677</u>	<u>50,745</u>	<u>245,422</u>	<u>219,089</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 £
<b>CURRENT ASSETS</b>			
Debtors	11	5,997	4,884
Cash at bank and in hand		274,273	247,114
		<u>280,270</u>	<u>251,998</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(34,848)	(32,909)
		<u>245,422</u>	<u>219,089</u>
<b>NET CURRENT ASSETS</b>			
		<u>245,422</u>	<u>219,089</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>245,422</u>	<u>219,089</u>
<b>NET ASSETS</b>		<u>245,422</u>	<u>219,089</u>
<b>FUNDS</b>	15		
Unrestricted funds		194,678	177,815
Restricted funds		50,744	41,274
<b>TOTAL FUNDS</b>		<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

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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

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#### 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

		31/3/22	31/3/21
	Activity	£	£
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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,971	99,230	105,201
<b>Charitable activities</b>			
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
<b>Total</b>	<u>254,036</u>	<u>113,725</u>	<u>367,761</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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
<b>Total</b>	<u>262,860</u>	<u>90,087</u>	<u>352,947</u>
<b>NET INCOME/(EXPENDITURE)</b>	(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
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	176,355	27,920	204,275
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>177,815</u>	<u>41,274</u>	<u>219,089</u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2021 and 31st March 2022	<u>153,567</u>	<u>1,620</u>	<u>155,187</u>
<b>DEPRECIATION</b>			
At 1st April 2021 and 31st March 2022	<u>153,567</u>	<u>1,620</u>	<u>155,187</u>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	177,815	16,863	194,678
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	285,688	(268,825)	16,863
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	176,355	(8,824)	10,284	177,815
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	254,036	(262,860)	(8,824)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	176,355	8,039	10,284	194,678
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	539,724	(531,685)	8,039
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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

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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**

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**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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>
<b>Charitable activities</b>		
Charitable activities income	282,809	262,560
	<u>282,809</u>	<u>262,560</u>
<b>Total incoming resources</b>	479,576	367,761
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Governance costs</b>		
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>
<b>Net income</b>	<u><u>26,333</u></u>	<u><u>14,814</u></u>

This page does not form part of the statutory financial statements