

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**

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

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**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**

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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 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**

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**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**

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**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
	£
<b>Total Closing funds per balance sheet</b>	<b>294,699</b>
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)
<b>Unrestricted 'Free' Reserves</b>	<b>NIL</b>

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**

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**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

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

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**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).

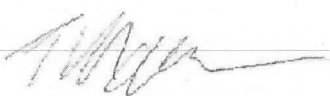
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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.

17/10/2023

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



.....  
T W Mapplethorpe - Trustee

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

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	19,433	151,167	170,600	196,768
<b>Charitable activities</b>					
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	-
<b>Total</b>		<u>402,940</u>	<u>151,222</u>	<u>554,162</u>	<u>479,577</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
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
<b>Total</b>		<u>352,573</u>	<u>152,312</u>	<u>504,885</u>	<u>453,244</u>
<b>NET INCOME/(EXPENDITURE)</b>		50,367	(1,090)	49,277	26,333
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		194,678	50,744	245,422	219,089
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>CURRENT ASSETS</b>			
Debtors	12	13,139	5,997
Cash at bank and in hand		310,886	274,273
		<u>324,025</u>	<u>280,270</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(29,326)	(34,848)
		<u>294,699</u>	<u>245,422</u>
<b>NET CURRENT ASSETS</b>			
		<u>294,699</u>	<u>245,422</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>294,699</u>	<u>245,422</u>
<b>NET ASSETS</b>		<u>294,699</u>	<u>245,422</u>
<b>FUNDS</b>	16		
Unrestricted funds		245,045	194,678
Restricted funds		49,654	50,744
<b>TOTAL FUNDS</b>		<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.

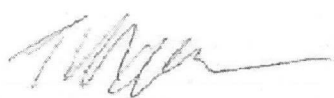
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

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

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	<u>274,273</u>	<u>36,613</u>	<u>310,886</u>
	<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

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

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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

**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	376,043	342,762

**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 Governance costs £	31/3/22 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
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	18,115	178,653	196,768
<b>Charitable activities</b>			
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
<b>Total</b>	<u>285,689</u>	<u>193,888</u>	<u>479,577</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
HIV Prevention and Support	249,259	113,599	362,858
Youth Out Project	-	70,818	70,818
Governance costs	19,568	-	19,568
<b>Total</b>	<u>268,827</u>	<u>184,417</u>	<u>453,244</u>
<b>NET INCOME</b>	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 £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	177,815	41,274	219,089
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>194,677</u>	<u>50,745</u>	<u>245,422</u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1st April 2022	163,546
Disposals	(150,639)
	<u>          </u>
At 31st March 2023	12,907
<b>DEPRECIATION</b>	
At 1st April 2022	163,546
Eliminated on disposal	(150,639)
	<u>          </u>
At 31st March 2023	12,907
<b>NET BOOK VALUE</b>	
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>
	13,139	5,997
	<u>          </u>	<u>          </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 £
<b>Unrestricted funds</b>			
General fund	194,678	50,367	245,045
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	402,940	(352,573)	50,367
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>554,162</u>	<u>(504,885)</u>	<u>49,277</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 £
<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>

## 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 £
<b>Unrestricted funds</b>			
General fund	285,689	(268,826)	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><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 £
<b>Unrestricted funds</b>			
General fund	177,815	67,230	245,045
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	688,629	(621,399)	67,230
<b>Restricted funds</b>			
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 Clinical Outreach Project in Community Settings	13,996	(13,996)	-
Community Foundation for Calderdale	6,808	(2,125)	4,683
Domestic Abuse Research	5,000	(5,000)	-
Emotional Health & Wellbeing Support Fund	26,500	(20,392)	6,108
Healthy Minds Calderdale	10,000	(5,600)	4,400
The Henry Smith Charity	13,700	(7,300)	6,400
Kirklees Animation Project	112,400	(95,919)	16,481
Kirklees Smoke Free Innovation Fund	-	(9,021)	(9,021)
Kirklees 38K	1,500	(475)	1,025
Mind Your Head	-	(9,417)	(9,417)
Community Fund - Rainbow Resources (ID: 20217001)	2,500	(2,500)	-
Positive Living Project - Sports England	7,521	(1,341)	6,180
This Girl Can - Sports England	-	(1,355)	(1,355)
Time to Shine	-	(2,613)	(2,613)
TSL	7,876	(15,492)	(7,616)
TSL - Health Your Way	-	(150)	(150)
TSL Seed Fund - Reconnect, Reboot, Rejuvenate	1,440	(1,440)	-
VAC Winter Pressures	3,560	(3,560)	-
	5,800	(1,960)	3,840
	<u>345,110</u>	<u>(336,730)</u>	<u>8,380</u>
<b>TOTAL FUNDS</b>	<u>1,033,739</u>	<u>(958,129)</u>	<u>75,610</u>

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

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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**

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**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
	<hr/>	<hr/>
	170,600	196,768
<b>Investment income</b>		
Deposit account interest	604	-
<b>Charitable activities</b>		
Charitable activities income	382,958	282,809
	<hr/>	<hr/>
<b>Total incoming resources</b>	554,162	479,577
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Governance costs</b>		
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>
<b>Net income</b>	<u><u>49,277</u></u>	<u><u>26,333</u></u>

This page does not form part of the statutory financial statements