

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

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<b>Trustees</b>	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)
	J James	
	T W Mapplethorpe	
	E B Whalley (Chair)	
<b>Senior management</b>	John McKernaghan	(Chief Officer)
<b>Charity number</b>	1015450	
<b>Company number</b>	02764525	
<b>Registered office</b>	Brian Jackson House 2 New North Parade Huddersfield West Yorkshire HD1 5JP	
<b>Independent examiner</b>	BK Plus Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
<b>Bankers</b>	Unity Trust Bank 9 Brindleyplace Birmingham B1 2HB	

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# BRUNSWICK CENTRE

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# BRUNSWICK CENTRE

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

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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

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### 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**

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### **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

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### *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:-**

	<b>31.3.24</b>
	<b>£</b>
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

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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

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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 £
<b>Income from:</b>							
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
<b>Total income</b>		<u>483,474</u>	<u>137,648</u>	<u>621,122</u>	<u>402,938</u>	<u>151,222</u>	<u>554,160</u>
<b>Expenditure on:</b>							
<u>Charitable activities</u>							
HIV Prevention & Support	6	440,247	104,843	545,090	352,571	152,313	504,884
<b>Total expenditure</b>		<u>440,247</u>	<u>104,843</u>	<u>545,090</u>	<u>352,571</u>	<u>152,313</u>	<u>504,884</u>
<b>Net income and movement in funds</b>		43,227	32,805	76,032	50,367	(1,091)	49,276
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		245,044	49,654	294,698	194,678	50,744	245,422
<b>Fund balances at 31 March 2024</b>		<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 £	£
<b>Fixed assets</b>					
Tangible assets	12		1,017		-
<b>Current assets</b>					
Debtors	13	29,335		13,138	
Cash at bank and in hand		360,987		310,886	
		390,322		324,024	
<b>Creditors: amounts falling due within one year</b>	14	(20,609)		(29,326)	
<b>Net current assets</b>			369,713		294,698
<b>Total assets less current liabilities</b>			370,730		294,698
<b>Net assets excluding pension liability</b>			370,730		294,698
<b>The funds of the charity</b>					
Restricted income funds	16		82,459		49,653
Unrestricted funds			288,271		245,045
			370,730		294,698

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

# BRUNSWICK CENTRE

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

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### 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

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### 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:

<b>Grants receivable for core activities</b>						
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 - Clinical 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					
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	Youth Out Project	Total
	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £
Charitable activities income	20,000	22,612	87,479	252,812	55	382,958
Analysis by fund						
Unrestricted funds	20,000	22,612	87,479	252,812	-	382,903
Restricted funds	-	-	-	-	55	55
	20,000	22,612	87,479	252,812	55	382,958

# 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 £
<b>Direct costs</b>		
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
	523,269	486,911
<b>Share of support and governance costs (see note 7)</b>		
Support	21,821	17,973
	545,090	504,884
<b>Analysis by fund</b>		
Unrestricted funds	440,247	352,571
Restricted funds	104,843	152,313
	545,090	504,884

# 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	54,331	51,250

### 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

1,526

At 31 March 2024

14,433

#### Depreciation and impairment

At 1 April 2023

12,907

Depreciation charged in the year

509

At 31 March 2024

13,416

#### Carrying amount

At 31 March 2024

1,017

### 13 Debtors

2024  
£

2023  
£

#### Amounts falling due within one year:

Trade debtors

24,725

8,485

Other debtors

530

530

Prepayments and accrued income

4,080

4,123

29,335

13,138

# 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 £
<b>Defined contribution schemes</b>		
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

#### 18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
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 £
<b>At 31 March 2023:</b>			
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)
<b>Cash generated from operations</b>	<b>47,727</b>	<b>36,010</b>

### 22 Analysis of changes in net funds

The charity had no material debt during the year.