

Charity registration number 1015450 (England and Wales)

Company registration number 02764525

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

BRUNSWICK CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

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

BRUNSWICK CENTRE

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BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

History of organisation

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

Mission statement

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

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

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

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

Public benefit

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

Equal Opportunities and Diversity

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

Policies and Procedures in Place

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

BRUNSWICK CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2025

Social investments

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

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

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

Achievements and performance

Significant activities and achievements against objectives

Chair's Report

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

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

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

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

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

Virginie Assal

Chair of Trustees

BRUNSWICK CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2025

Chief Officer's Report

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

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

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

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

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

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

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

John McKernaghan
Chief Officer

Financial review

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

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

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

BRUNSWICK CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

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

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

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

Funds summary at the year end:-

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

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

Unrestricted 'Free' Reserves	Nil
=====	

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

Investment policy

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

Major risks

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

Structure, governance and management

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

BRUNSWICK CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

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

Recruitment and appointment of trustees

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

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

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

Organisational structure

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

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

V Assal

Trustee

22 October 2025

BRUNSWICK CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRUNSWICK CENTRE

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

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

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

BRUNSWICK CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

BRUNSWICK CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

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

V Assal
Trustee

Company registration number 02764525 (England and Wales)

BRUNSWICK CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

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

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

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

BRUNSWICK CENTRE

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

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

BRUNSWICK CENTRE

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

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

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

6 Expenditure on charitable activities

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

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

8 Net movement in funds

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

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable staff	<u>13</u>	<u>12</u>
Employment costs	2025 £	2024 £
Wages and salaries	314,989	267,030
Social security costs	23,188	18,014
Other pension costs	15,928	12,689
	<u>354,105</u>	<u>297,733</u>

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

11 Taxation

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

12 Tangible fixed assets

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

13 Debtors

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Creditors: amounts falling due within one year

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

15 Deferred income

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

Deferred income is included in the financial statements as follows:

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

16 Retirement benefit schemes

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

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

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

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds (Continued)

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

18 Unrestricted funds

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

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

BRUNSWICK CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

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

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

20 Operating lease commitments

Lessee

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

	2025 £	2024 £
Within one year	-	5,252

21 Related party transactions

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

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

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

BRUNSWICK CENTRE

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

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

23 Analysis of changes in net funds

The charity had no material debt during the year.

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