

Registered Company Number: 6181997
Registered Charity Number: 1125500

BRUNSWICK HEALTHY LIVING CENTRE LIMITED

Report of the Trustees and
Unaudited Financial Statements
for the year ended 31st March 2022

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BRUNSWICK HEALTHY LIVING CENTRE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2022

Trustees: Deborah Saunders
John Lyons
Dr Stanislaw Sakowicz-Librowski
Rosalind Lavelle
Laura Bowmer (appointed 8th November 2021)
Ann Mawdsley (appointed 8th November 2021)

Company Number: 6181997

Charity Number: 1125500

**Registered Office &
Charity Address:** 98-100 Shrubland Street
Leamington Spa
Warwickshire
CV31 3BD

Independent Examiner: Steven Mugglestone BA(Hons) FCA
Michael Harwood & Co
Greville House
10 Jury Street
Warwick
CV34 4EW

The Trustees, who are also the Directors of the Charity for the purposes of the Companies Act 2006, present their report and the Financial Statements of the Charity for the year ended 31st March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the Annual Report and Financial Statements of the Charity.

OBJECTIVES AND ACTIVITIES

Aims and Objectives

The objectives of the Charity and its principal activities, as stated in the Memorandum and Articles of Association, are the promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation and in particular in the Leamington Old Town area of Warwickshire (within the municipal district of Warwick) by all or any of the following means:

- A. the relief of poverty;
- B. the advancement of education, training and retraining, particularly among unemployed people, and providing unemployed people with work experience;
- C. the provision of financial assistance, technical assistance or business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:
 - i. in setting up their own business; or
 - ii. to existing businesses;
- D. the maintenance, improvement or provision of public amenities;
- E. the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social or economic circumstances have need of such facilities;
- F. the provision of public health facilities and childcare, in particular by the establishment and operation of a healthy living centre in the area;
- G. such other means as may from time to time be determined, subject to the prior written consent of the Charity Commissioners of England and Wales.

The Aims and Objectives, as with many Charities, are very broad. The way the Objectives are met and delivered are through the following identified priority needs and by following the Charity's vision and cores values stated:

Vision

A healthy community which fulfils its potential.

Tag Line

Being Here for Local Communities

Priority needs/objectives of BHLC

- Physical activity/physical health
- Healthy eating
- Mental wellbeing
- Economic health
- Supporting independent living
- Access to accurate and up-to-date information regarding health and its related issues for the general public

Core Values

- Non-judgemental
- Inclusive/welcoming/open and transparent
- Creating a safe environment
- Empowering customers
- Removing barriers and improving access
- Valuing and respecting individuals

Significant Activities

Brunswick Hub is a multi-service venue which Brunswick Health Living Centre Limited (BHLC) manages and coordinates. Warwickshire NHS services reside in a third of the building. While the NHS manages its own services, the Hub Staff Team do have an overall coordinating role to play. Through partnership working, the Hub acts as an holistic venue offering services to the community addressing health and wellbeing issues.

In shaping the Charity's objectives and planning its activities, the Trustees have considered the Charity Commission's guidance on public benefit.

BHLC is committed to identifying areas of need and developing services to address these needs.

Partnership development and collaborative working is fundamental to the way BHLC works within the community and aims to develop future services and activities.

Pandemic: As we emerged from the pandemic the HUB became a leading source of support for the local community with its main activities focusing on: economic health; digital and employment; mental wellbeing; health and well-being; access to services and encouraging independent living; also access to accurate and up to date information regarding health and all its issues for the general public relating to COVID-19

Throughout the year, **1062 NEW** individuals registered to use a diverse range of services and activities in addition to last year's figure we now have **2736** individuals registered to use our services.

Physical Activities for the community

Room Hire

BHLC provides affordable room hire to a variety of community and commercial groups throughout the week: many varied activities that support health and wellbeing and employment in its widest sense are run from the premises;

In August 2021 we were able to reopen our Roomhire revenue (with some restrictions still in place) and welcome back the NHS, Emis eyecare (**footfall of 1702**) and Jaykays dance. We also have a very successful baby/toddler group who have been using our Community Hall and this service alone has seen a **footfall of 1053** again operating within the guidelines as the restrictions reduced.

Room hire rates have continued to be kept to an affordable minimum for community use. For statutory and commercial users, the rate is graduated upwards but still affordable.

Community Computer Facilities-digital inclusionhe total number of computers available for community use is 30. This makes Brunswick Hub one of the best equipped community facilities in Warwick District. Clients have access to the Employment Clubs and digital support as well as access to 3 public computers that can be used daily for any purpose.

Volunteer Programme

We have a volunteer programme offering opportunities to work in and around the hub on different projects or in rolls such as Reception/Admin. Recruitment is through advertising, networking and word of mouth. Volunteers are encouraged to visit the Hub to see what is on offer and to experience a one to one taster session before committing to becoming a full volunteer. Volunteers have an essential role in the smooth running of the Hub; it relies heavily on their input for the day-to-day running across all services and activities delivered. Volunteers are valued and supported whilst learning new skills and gaining valuable experience. We work in Partnership with WCAVA and use an on-line system to match potential volunteers to opportunities within the HUB The Volunteer Programme continues to provide an invaluable social value to the community as well as to the individual volunteers.

Gardening

Physical activity can take many forms and BHLC is committed to finding ways to get people active and increase the amount of activity and participation. The gardening projects are ideal ways of increasing activity & social isolation the 'Secret Garden' is a well-used facility in the summer months encouraging gardening skills and social interaction. The Garden has also been enhanced with local companies donating goods and funding being secured. We have had a dedicated volunteer overseeing the garden and has been used by many different groups that have visited the garden.

Employment Clubs

The current funding for the Employment Services of BHLC comes from a Warwick District Council SLA.

These employment services assist clients to increase their employability through offering support with CV writing, interview skills, job searching, free access to computers and assistance with universal credit accounts.

Through Covid lockdowns and social distancing the employment services continued to run, with **173** people attending interviews and **116** job offers.

Our dedicated Employment Facebook page has continued to grow with **488** followers.

Our Employment Club continued to run for two sessions a week on a pre-booked basis rather than a drop in to control numbers, funding was sought from CERF to purchase screens to ensure social distancing within the IT suite.

£19,058 was funded from CAF resilience funds towards the core costs of running the employment services.

We were selected to be a Census Support Centre.

A partnership was created with Warwickshire County Council Adult Learning Team enabling us to offer Functional Skills English & Maths, as well as six different computer courses.

Health & Wellbeing Activities

Long Covid Support

In August 2021 The Funding sum of £21,644 was awarded by **Warwickshire Covid-19 Mental Wellbeing & Resilience** Fund off the back of a very successful 'pilot scheme' to support those who were struggling emotionally with the lasting effects of 'Long Covid'. BHLC identified a need in Warwick District and through a 'steering group' made up of representing partners in Public Health, Primary care and County Council (plus others) it was apparent that there was a need for non-clinical support. Through working with key partners a format was agreed and BHLC now supports Long Covid sufferers through face to face and online support groups.

Chilled Foodbank Project (Set up during Covid – Sept 2020)

After setting up this scheme in the pandemic it became apparent that the 'Emergency Chilled Goods for Families' was a service that needed to continue and is now one of our leading projects, we have given out **over 495** chilled goods bags to families and individuals (Approx £20 worth of goods including bread, milk, cheese, eggs, frozen and chilled meats – Dietary requirements were also catered for where needed) through this scheme we have been able to identify any additional help they may need and referred them to either our own health & wellbeing or employment officers and in some cases to other external partnering agencies.

NHS

The NHS use a third of our building to deliver several different clinics throughout the week, these include Podiatry, Health visiting services, speech and language, orthoptist, dietitians and the Sexual health Clinic. We also have some services like the Diabetic eye screening that hire a room 3 times a week. These services are well attended and bring an extra footfall to the HUB.

Digital Inclusion

This is another Service that complements our Employment Services and offers access to I.T. skills for the local community. The decision was made to incorporate these services within the employment support offer and we have been able to run several courses throughout this year enhancing participants computer skills.

- Functional skills English
- Functional skills Maths
- Digital Gateway to Work
- Essential Digital Skills Entry level
- Essential Digital Skills Level 1
- Microsoft Word
- Microsoft Publisher
- Microsoft Excel
- Census Support Centre
- ESF Energise return to Work Course

Dementia Café / Triple Link

After reopening it's doors in July 2021 the café has returned slowly but by March 2022 we were running it back at capacity, We have 57 members registered with over 30 attending weekly

The Project provides a stimulating weekly programme of activities whilst being a source of support and information for carers. 15 different activities were provided on a rota basis, including physical activity, music, guest speakers, craft and a carers' support group. 4 volunteers currently support delivery of the Project.

ASD (Autism Spectrum Disorder) Support

Through the pandemic we came across many families who needed support in this area and the support has continued throughout. We have over 60 families registered helping with things such as Early Help meetings and general advice. In doing this we work alongside many different agencies including Schools, nurseries, health visitors, safeline, family support, social workers, adult provision and many more. We have set up online meetings and a Facebook page (closed for parents) as this project builds we will be looking for funding to make it a stand alone service and to bolster the support we are able to provide.

Bereavement Support

Both during and as we emerged from the pandemic this service became a vital part of our support to the local community, we have 121 face to face and telephone support as well as some group sessions. Over 61 individuals have benefitted from this and 4 successful groups continue to run. As the numbers continue to grow Funding from various sources has been secured with further funding being looked into.

OBJECTIVES AND ACTIVITIES

A Selection of Partners Worked with in the Yearthere are many more

Service

Warwickshire District Council (Community Partnership Team)
 Warwickshire County Council
 South Warwickshire Clinical Commissioning Group

 Early Help
 Alzheimers Society
 Waterside Medical Centre
 Lisle Court Medical Centre
 Safer Neighbourhoods Partnership Team
 The SYDNI Centre
 Age UK
 NHS – Health Visitors, Podiatry, Dietitian, Speech & language, Sexual Health & orthoptist

Hire

Adventure babies
 NHS Property
 Jaykays
 Hereward college
 Wiseability
 ROSA/IAPT
 Yoga groups
 Havana Salsa
 Boxing
 Relate
 ICS/Health

Communities Together Network

BHLC is part of the development of the Warwick District network of community organisations. This Network is an important space to share good practice, support each other and develop collaborations. It regularly meets bi-monthly with membership consisting of Warwick District Community Hubs, WCAVA, Citizens Advice, SYDNI, The Gap and the Chain. All Members hold contracts with WDC and some also with Orbit Heart of England. The over-arching aim is to maximise resources at all levels for the communities that are served. It also aims to deliver a more joined up service across the District.

ACHIEVEMENTS AND PERFORMANCE

Funding for the year 2021-2022 was generated from six sources

1. Contracted Services/SLA
2. NHS Recharge
3. Big Lottery Fund
4. Room Hire
5. Orbit Housing
6. Miscellaneous income

Contracted services and SLA's were awarded by Warwickshire District Council to BHLC for the provision of Employment Services and Social Inclusion Activities.

The NHS Recharge is calculated on an agreed formula of building maintenance cost, building service cost and management cost and is paid quarterly on a 999-year lease. Utilisation of the NHS space has improved significantly in the year, as more Health departments see BHLC as an organisation to provide opportunities to deliver additional services. 2018 saw a revamp of the old dental rooms so Podiatry could run more services including the new 'Shoe fitting service'. We continue to have dialogue with key strategic NHS personnel to maximize the use of the NHS facility and we now have 6 different services running from the area including child health (Health Visitors, Orthoptist & Speech & Language)

The Big Lottery Reaching Communities funding received in the Year, allows the Brunswick Hub to run and develop its dementia services

Room/facility hire provides a significant income stream for the Charity with a wide range of users from those providing employment support, medical services or community activity. The income from room hire helps towards closing the funding gap from what we receive for contracted/SLA services and the demands on BHLC Ltd from these services, the community and operating out of Brunswick Hub.

Orbit Housing provided BHLC with a 2 year (Jan 2021- Dec 2022) SLA to provide wellbeing services to all its customers

Miscellaneous Funding - this includes donations and activities by other organisations.

Future funding in the changing economic environment continues to be a challenge. BHLC will work closely with its current funders and organisation such as Orbit to understand and their needs and how best we can deliver services to meet their needs

Prudent financial management has enabled BHLC to make a surplus within the Year. BHLC has acted responsibly and continues to look at ways to reduce costs, enhance efficiency and improve sustainability. A review of all service contracts has result in significant savings, which will continue into the next financial year

BHLC was very proud to be awarded 3 awards during this year:

Matt Western MP – Community Award

Leamington Business Awards – Charity of the Year

Leamington In Bloom – Silver award for the Secret Garden

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The Charity is controlled by its Memorandum and Articles of Association. The Company was incorporated on the 23rd March 2007 as a Company Limited by Guarantee. The objectives within the Memorandum and Articles of Association were amended by special resolution at the Annual General Meeting on the 30th June 2008 following consultation with the Charity Commission. Charitable status was secured on the 13th August 2008.

Trustees

Two Trustees were appointed during the year resulting in a total of six Trustees on the Board.

The Board are actively looking to appoint new Trustees to supplement the skills and dedication of the current Trustees.

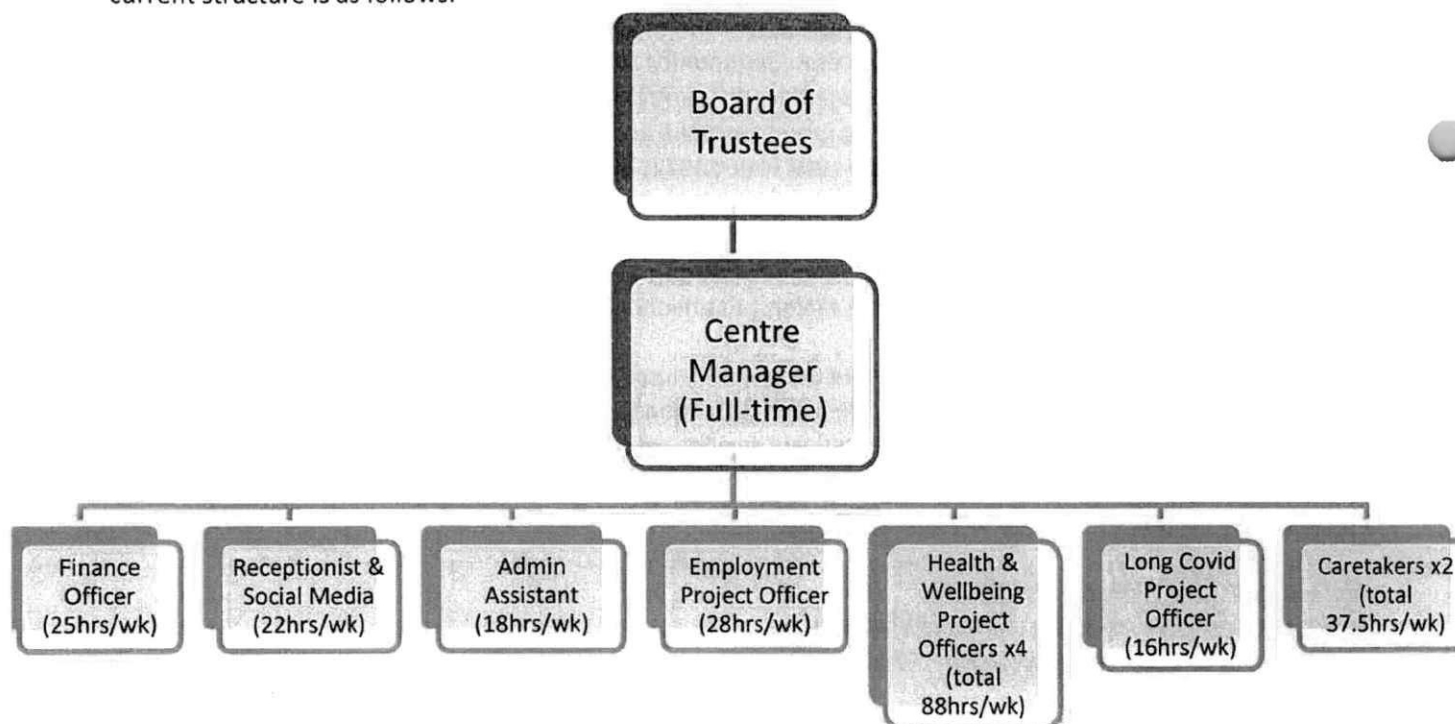
New Trustees are given a Trustee Handbook of roles and responsibilities, which includes information about the history, organisation and management of the Charity. New Trustees are then taken through a recruitment process. This includes an interview with existing Trustees, which provides a platform from which they can outline their contribution to the Charity.

Organisational Structure

There is a clear line of management with the organisation. In 2018/19 a new CEO and Centre Manager were recruited. However, the CEO position was made redundant in March 2020. The Centre Manager is now responsible for the day-to-day running of the Hub reporting directly to the Trustees.

The Trustees are elected in accordance with the governing document. They have met 6 times during the year. No policy or major financial decisions can be taken without the approval of a majority of the Trustees being present and quorate.

The staffing structure continues to be proactively reviewed during the year to meet business growth. The current structure is as follows:



BRUNSWICK HEALTHY LIVING CENTRE LIMITED
TRUSTEES' ANNUAL REPORT (incl. Directors' Report)
FOR THE YEAR ENDED 31ST MARCH 2022

Key Partners

Brunswick Healthy Living Centre Ltd has had four key partners this year:

1. South Warwickshire Clinical Commissioning Group managed by NHS Property Services
2. Warwick District Council Community Services Department (SLA funding)
3. Big Lottery Funding
4. Orbit

Risk Management

The Trustees actively review the major risks which the Charity faces on a regular basis. The Trustees have also examined other operational and business risks faced by the Charity and have established systems to mitigate the significant risks. Risk management is an ongoing process.

FINANCIAL REVIEW

Total income amounted to £263,019 (2021 - £276,229) of which £99,866 (2021 - £120,878) was for restricted purposes. Donations and grants decreased by £21.5k. However, room hire income increased by £17.8k. Our principal funding sources are Warwick District Council, South Warwickshire Clinical Commissioning Group managed by NHS Property and income generated from room hire.

Expenditure totalled £250,324 (2021 - £226,156) including £65,582 (2021 - £108,849) spent out of the restricted funds. £151,561 (2021 - £133,410) of this expenditure related to staff costs involved in support services to the charitable activities.

There was an unrestricted fund deficit this year of £21,589 compared to a surplus in 2021 of £38,044.

RESERVES POLICY

Reserves are needed to bridge the gap between the spending and receiving of resources and to cover unplanned emergency repairs and other expenditure. Due to the uncertainty of future funding and the ability of such funding to meet inflation the Trustees consider that the level of free reserves (that is the unrestricted funds not committed or invested in tangible fixed assets) at 31st March 2022 should be at least £125,000.

The present level of free reserves available to the Charity amounts to £144,084 which is £19,084 higher than the currently estimated needs.

INVESTMENT POLICY

Any surplus funds are placed on short term deposit.

FUTURE PLANS

Work to develop the new Strategic Plan for the 3 years (2021-2024) is ongoing and will clearly outline and take into consideration the needs of the community following the pandemic.

There are six main Strategic Priorities for the coming year:

1. To develop a Strategic Plan to ensure that future services and activities meet local needs and priorities.
2. To implement the priorities identified through the ever-changing pandemic fallout.
3. To maximise income and ensure the future sustainability and efficiency of the Charity.

4. To work with Warwick District Council and Orbit Heart of England to ensure our contractual obligations are met to ensure that the Charity is in a strong position to enter into new contractual arrangements for 2021-2024.
5. To recruit new Trustees to the Board who have a local connection.
6. To continue and expand the work we do to support and sustain our local community.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company Law and Charity Law require the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of BHLC and of the surplus or deficit 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 Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the Financial Statements on an ongoing concern basis unless it is inappropriate that the Charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of BHLC and to enable them to ensure that the Financial Statements comply with the Companies Act 2006.

The Trustees are responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 29/9/22 and signed on its behalf by:



Deborah Saunders
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRUNSWICK HEALTHY LIVING CENTRE LIMITED
FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of the Charity for the year ended 31 March 2022 which are set out on pages 12 to 22.

Responsibilities and basis of report

As the Charity 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 Company'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 the Company'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 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.



Steven Mugglestone BA(Hons) FCA
Michael Harwood & Co
Chartered Accountants
Greville House
10 Jury Street
Warwick
CV34 4EW

Dated: 29/9/22

BRUNSWICK HEALTHY LIVING CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022

	Note	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Income from:							
Donations and grants	2	1,260	99,223	100,483	1,122	120,878	122,000
Charitable activities	3	70,968	221	71,189	72,002	-	72,002
Other trading activities	4	90,838	422	91,260	82,126	-	82,126
Investments		87	-	87	101	-	101
Total Income		<u>163,153</u>	<u>99,866</u>	<u>263,019</u>	<u>155,351</u>	<u>120,878</u>	<u>276,229</u>
Expenditure on:							
Charitable activities	5	184,742	65,582	250,324	117,307	108,849	226,156
Total Expenditure		<u>184,742</u>	<u>65,582</u>	<u>250,324</u>	<u>117,307</u>	<u>108,849</u>	<u>226,156</u>
Net income / (expenditure)		(21,589)	34,284	12,695	38,044	12,029	50,073
Transfers between funds		-	-	-	-	-	-
Net movement in funds		<u>(21,589)</u>	<u>34,284</u>	<u>12,695</u>	<u>38,044</u>	<u>12,029</u>	<u>50,073</u>
Total funds brought forward		165,673	411,305	576,978	127,629	399,276	526,905
Total funds carried forward	12	<u>144,084</u>	<u>445,589</u>	<u>589,673</u>	<u>165,673</u>	<u>411,305</u>	<u>576,978</u>

The notes on pages 15 to 22 form part of these financial statements

BRUNSWICK HEALTHY LIVING CENTRE LIMITED (company no. 6181997)
BALANCE SHEET
AS AT 31st MARCH 2022

	Note	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Fixed Assets							
Tangible assets	8	-	350,857	350,857	-	359,870	359,870
Current Assets							
Stocks		429	292	721	300	-	300
Debtors	9	21,634	3,197	24,831	25,494	18,327	43,821
Cash at bank and in hand		130,805	92,954	223,759	155,667	35,675	191,342
		<u>152,868</u>	<u>96,443</u>	<u>249,311</u>	<u>181,461</u>	<u>54,002</u>	<u>235,463</u>
Creditors							
Amounts falling due within one year	10	(8,784)	(1,711)	(10,495)	(15,788)	(2,567)	(18,355)
Net Current Assets		<u>144,084</u>	<u>94,732</u>	<u>238,816</u>	<u>165,673</u>	<u>51,435</u>	<u>217,108</u>
Total assets less current liabilities		<u>144,084</u>	<u>445,589</u>	<u>589,673</u>	<u>165,673</u>	<u>411,305</u>	<u>576,978</u>
Net Assets		<u>144,084</u>	<u>445,589</u>	<u>589,673</u>	<u>165,673</u>	<u>411,305</u>	<u>576,978</u>
Funds of the Charity							
Unrestricted	12			144,084			165,673
Restricted	12			445,589			411,305
Total Charity Funds				<u>589,673</u>			<u>576,978</u>

The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- ensuring that the charitable company keeps accounting records that comply with sections 386 and 387 of the Companies Act 2006; and
- 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

BRUNSWICK HEALTHY LIVING CENTRE LIMITED (company no. 6181997)
BALANCE SHEET
AS AT 31st MARCH 2022

The 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 Board of Trustees on 29/9/22 and signed on its behalf by:



Deborah Saunders
Trustee

The notes on pages 15 to 22 form part of these financial statements

BRUNSWICK HEALTHY LIVING CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022

1. Accounting Policies

a) Basis of Preparation

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Financial Statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Company Status

The Charity is a company limited by guarantee in England & Wales. The members of the Company are the Trustees. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

c) Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the Financial Statements for services donated by volunteers.

d) Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Support costs are allocated to particular charitable activities on a basis consistent with the use of the resources.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff time.

1. Accounting Policies (continued)

f) Tangible Fixed Assets and Depreciation

Expenditure of less than £1,000 is treated as revenue expenditure. Tangible assets costing more than £1,000 are capitalised and stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	50 Years Straight Line Basis
Fixtures and Fittings	3 to 10 Years Straight Line Basis

g) Stock

Stock consists of purchased goods for resale and is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

h) Debtors and Creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Pensions

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from the company in an independently administered Fund. Contributions payable to the scheme are charged to the SOFA in the period in which they relate.

j) Taxation

The Charity is exempt from income tax and capital gains tax within the exemption granted by sections 521 – 536 of the Income Taxes Act 2007. The Charity has borne VAT on its expenditure where appropriate.

k) Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BRUNSWICK HEALTHY LIVING CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022

2. Donations and Grant Income

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Donations	1,260	860	2,120	672	435	1,107
Warwick District Council	-	7,730	7,730	-	13,799	13,799
Warwickshire County Council	-	21,644	21,644	-	1,378	1,378
Big Lottery Fund	-	7,773	7,773	-	15,282	15,282
Orbit	-	18,757	18,757	-	6,257	6,257
National Lottery	-	-	-	-	40,000	40,000
Charities Aid Foundation	-	-	-	-	19,058	19,058
European Social Fund	-	311	311	-	11,470	11,470
Heart of England Community Foundn	-	36,000	36,000	-	-	-
Other grants	-	6,148	6,148	450	13,199	13,649
	1,260	99,223	100,483	1,122	120,878	122,000

3. Charitable Activities Income

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Community Café	31	221	252	-	-	-
Activities	937	-	937	2,002	-	2,002
Service Level Agreements	70,000	-	70,000	70,000	-	70,000
	70,968	221	71,189	72,002	-	72,002

4. Other Trading Activities Income

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Room hire	89,960	-	89,960	72,124	-	72,124
Other income	878	422	1,300	10,002	-	10,002
	90,838	422	91,260	82,126	-	82,126

BRUNSWICK HEALTHY LIVING CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

5. Charitable Activities Expenditure

	2022	2022	2022	2021	2021	2021
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Direct Costs						
Staff costs (note 6)	116,545	35,016	151,561	78,793	54,617	133,410
Consultants & staff expenses	654	156	810	504	355	859
Volunteer expenses	83	302	385	24	-	24
Premises utilities	22,080	-	22,080	10,133	2,654	12,787
Premises maintenance	11,381	200	11,581	6,930	2,000	8,930
Security	3,810	-	3,810	2,054	1,000	3,054
Insurance	2,883	-	2,883	2,131	513	2,644
Telephone	4,092	994	5,086	1,572	1,897	3,469
Printing, postage & stationery	5,703	2,079	7,782	1,341	3,400	4,741
IT & computer costs	8,139	3,123	11,262	2,764	5,900	8,664
Sundry equipment	492	-	492	-	-	-
Publicity	-	17	17	-	104	104
Sundry expenses	1,335	1,114	2,449	3,065	2,816	5,881
Hospitality	586	270	856	201	-	201
Community Café purchases	468	829	1,297	202	554	756
Project costs	912	12,469	13,381	770	21,426	22,196
Depreciation	-	9,013	9,013	884	9,013	9,897
Interest payable	-	-	-	4	-	4
Bank charges	259	-	259	237	-	237
	179,422	65,582	245,004	111,609	106,249	217,858
Support Costs						
Independent Examiner's fees	1,545	-	1,545	2,316	1,600	3,916
Legal & professional fees	3,775	-	3,775	3,382	1,000	4,382
	5,320	-	5,320	5,698	2,600	8,298
	184,742	65,582	250,324	117,307	108,849	226,156

BRUNSWICK HEALTHY LIVING CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022

6. Staff Costs	2022	2021
	£	£
Staff costs during the year amounted to:		
Salaries and wages	144,908	128,865
Social security costs	4,153	2,747
Pension costs	2,270	1,784
Recruitment costs	230	14
	<u>151,561</u>	<u>133,410</u>
	=====	=====

No employee received emoluments over £60,000.

The average number of staff during the year was 11 (2021 – 11).

7. Trustees' Remuneration and Benefits

No Trustees received any remuneration, benefits or expenses during the current or prior year.

8. Tangible Fixed Assets

	Freehold Property £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2021	450,671	49,434	500,105
Additions	-	-	-
Disposals	-	(1,074)	(1,074)
	<u>450,671</u>	<u>48,360</u>	<u>499,031</u>
	=====	=====	=====
Accumulated Depreciation			
At 1 April 2021	90,801	49,434	140,235
Charge for period	9,013	-	9,013
Disposals	-	(1,074)	(1,074)
	<u>99,814</u>	<u>48,360</u>	<u>148,174</u>
	=====	=====	=====
Net Book Values			
At 31 March 2022	350,857	-	350,857
	=====	=====	=====
At 31 March 2021	359,870	-	359,870
	=====	=====	=====

BRUNSWICK HEALTHY LIVING CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

9. Debtors

	2022	2021
	£	£
Trade debtors	22,745	39,538
Accrued income	-	1,443
Prepayments	2,086	2,840
	<u>24,831</u>	<u>43,821</u>
	=====	=====

10. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	6,609	2,078
Other creditors	134	-
Accruals	3,752	16,277
	<u>10,495</u>	<u>18,355</u>
	=====	=====

11. Related Party Transactions

There were no related party transactions during the year.

12. Movements on Funds

	Balance At 01.04.21	Incoming Resources	Resources Expended	Transfers In Period	Balance At 31.03.22
	£	£	£	£	£
(i) Unrestricted funds:					
General Funds	165,673	163,153	(184,742)	-	144,084
(ii) Restricted funds:					
Regenesis 2 Assets	359,870	-	(9,013)	-	350,857
Triple Link Dementia Café	25,837	8,103	(3,533)	-	30,407
Young Families	2,927	-	(2,800)	-	127
Sport and Physical Activity	1,016	-	(87)	-	929
CSW Sport	501	-	(223)	-	278
Orbit	1,989	19,210	(25,174)	-	(3,975)
Secret Garden	624	713	(333)	-	1,004
Bereavement	774	1,226	(151)	-	1,849
Social Prescribing	2,456	-	-	-	2,456
	<u>395,994</u>	<u>29,252</u>	<u>(41,314)</u>	<u>-</u>	<u>383,932</u>
Carried forward	395,994	29,252	(41,314)	-	383,932

BRUNSWICK HEALTHY LIVING CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022

12. Movements on Funds (continued)

	Balance At 01.04.21 £	Incoming Resources £	Resources Expended £	Transfers In Period £	Balance At 31.03.22 £
Brought forward	395,994	29,252	(41,314)	-	383,932
Homework Club	1,043	-	-	-	1,043
Physical Activity	610	-	-	-	610
Census Support Good Things Foundation	1,142	1,960	(2,248)	-	854
Enhanced Foodbank	4,881	14,669	(9,302)	-	10,248
ESF Employment and Digital	935	311	(2,544)	-	(1,298)
WDC CEV Fund	300	1,730	(1,720)	-	-310
WDC COMF	6,400	-	(497)	-	5,903
Heart of England Community Foundation	-	23,200	-	-	23,200
WCC Long Covid Support	-	21,644	(6,839)	-	14,805
WDC Social Isolation	-	6,000	(18)	-	5,982
WDC IT Suite Screens	-	1,100	(1,100)	-	-
	411,307	99,866	(65,582)	-	445,589
TOTAL FUNDS	576,978	263,019	(250,324)	-	589,673

13. Restricted Funds

Regenesis 2 Assets	This was the value of assets granted to the Charity. The balance is reducing as the assets depreciate. Until 18 th August 2023 no disposition of the registered estate known as 98-100 Shrubland Street, Leamington Spa, CV31 3BD is to be registered without written permission of the Big Lottery Fund. There is a potential clawback of any grants received towards this property.
Triple Link Dementia Café	This is to expand and further develop a service for those suffering from dementia together with support for their carers.
Young Families	This fund is to support young families and to encourage better health and wellbeing outcomes using physical activity.
Sport and Physical Activity	This fund was from Warwick District Council for the Community Physical Activity Social Prescribing Project.
CSW Sport	This fund is to pilot an approach to social prescribing to community sport and physical activities.
Orbit	This is a 2 year contract (Jan 21-Dec 22) to deliver health & wellbeing support to all Orbit customers

13. Restricted Funds (continued)

Secret Garden	This fund is for a greenhouse and garden materials.
Bereavement	This fund is to support people who have suffered a bereavement.
Social Prescribing	This fund is for Social Prescribing work.
Homework Club	This fund is to enable support for homework.
Physical Activity	This fund is to support physical activity.
Census Support Good Things Foundation	This fund is for supporting the community with the online census.
Enhanced Foodbank	This fund is to provide local families with 'chilled' goods up to the value of £20.
ESF Employment and Digital	This fund is for money to run targeted employment skills programmes.
WDC CEV Fund	This fund is for providing vital support to local Clinically Extremely Vulnerable residents.
WDC COMF	This fund is for Covid Outbreak Communication and support of those in lockdown isolation.
Heart of England Community Foundation	This Fund is for recruitment of a 'Community Food provision project worker' to support the Chilled foodbag scheme that was set up in COVID.
WCC Long Covid Support	This fund is for providing 'Long Covid support groups' to those affected throughout South Warwickshire
WDC Social Isolation	This fund is to cover costs associated with the 'Emergency Chilled Food scheme'
WDC IT Suite Screens	Grant received from Warwick District Council to cover the cost of dividing screens in the IT Suite.