

# BRUNSWICK YOUTH AND COMMUNITY CENTRE

England & Wales · Charity number 1130227

## Details

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**Other names** BRUNSWICK YOUTH CLUB

**Status** Registered

**Legal form** Charitable company

**Company number** [06761002](#)

**Registered** 2009-06-18

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Brunswick Youth Club  
Marsh Lane  
Bootle  
L20 4JQ

**Phone** 01519223552

**Email** [brunnybbc@yahoo.co.uk](mailto:brunnybbc@yahoo.co.uk)

**Website** [www.brunswickycc.co.uk](http://www.brunswickycc.co.uk)

## Activities

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**Objects:** (I) TO HELP AND EDUCATE PERSONS UNDER THE AGE OF 25 YEARS THROUGH THEIR LEISURE TIME ACTIVITIES SO AS TO DEVELOP THEIR SPIRITUAL, MENTAL AND PHYSICAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED. (II) TO PROVIDE A CENTRE FOR USE FOR THE PROPOSES OF A YOUTH CENTRE CONDUCTED IN CONFORMITY WITH THE PRINCIPLES AND OBJECTS OF THE MERSEYSIDE YOUTH ASSOCIATION LIMITED. (III) TO FURTHER OR BENEFIT THE RESIDENTS OF BOOTLE AND SEFTON AREA AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

**Activities:** The aims of the centre are to provide the youth of Bootle and Sefton area with educational and leisure facilities to help them grow to full maturity as members of society. The centre also embraces the wider Sefton community by providing facilities for recreation and leisure time activity with a view to improving the conditions of life in the area.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People, Elderly/old People

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Sefton

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£494,609	£418,387	-	-
2024-03-31	£344,266	£332,671	-	-
2023-03-31	£288,134	£282,498	-	-
2022-03-31	£358,195	£249,056	-	-
2021-03-31	£348,326	£308,211	-	-

## Trustees

Name	Role	Appointed
<b>CHARLES ADAM LINDSAY HAYWARD</b>	Chair	
Ann Teresa Kirby		2023-08-28
James Dean Mitchell		2023-08-25
Paul Doyle		2023-08-28
Richard Cecil Charlton Taylor		
SIOBHAN MCCORMICK		2021-05-18

**BRUNSWICK YOUTH AND COMMUNITY CENTRE**

England & Wales - Charity number 1130227

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# Accounts

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**Charity registration number 1130227 (England and Wales)**

**Company registration number 06761002**

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
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**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**Objectives and activities (Cont.)**

Our regular programme of Senior Club consists of 7 sessions a week 3 of which are allocated to outreach. Over 70 different secondary-school children attend regularly.

We also host Junior Club for primary school age children on 3 evenings a week. We are capped at 25 children per session, and these are always over-subscribed.

In both Senior and Junior Clubs, we provide age-appropriate soft educational activities including healthy eating, road safety, body image, social media, mental health, gang culture, drugs.

Thanks to Stephen Taylor, our Youth Worker, for devising and providing such a rich programme of activities which engage so many of our youth, and to our dedicated and loyal team of Youth Workers who deliver them.

We also support our young in other ways. We have started a Young Ambassadors programme to try and develop the leadership skills of the young people and to better equip them for the workplace. We also run a programme for children who are excluded from school. We host Family Warm Nights in the winter months and Family Fun Days in the school holidays. We also provide day excursions for children of all ages in the holidays as well as residential weekends away and the annual camp held in Lancashire in the summer holidays.

We are keen to maximise the use of our building throughout the day so that is not just used by Children and Youth in the evening. Our Community Resilience Worker, Karen Nolan has worked hard to devise a programme of activities which have done much to engage the wider community and to keep people fit and connected including Mother and Baby group, through to Pensioners clubs. Her post has been funded by a grant from the National Lottery.

On a normal week the club hosts over 800 people using the premises

The driving force for all these improvements have been our Centre Manager, Keith Lloyd and Development Manager, Val Johnson - I wish to record my thanks to them for their hard work in managing these projects and securing the funding.

Congratulations to our admin worker Ellie Griffin who gave birth in February to Callen. It was wonderful that we were able to recruit Molly, a Brunswick 'Old Girl' (albeit she is still very young!) who is studying finance at Hugh Baird College, to provide maternity cover on the accounting side.

Our Safeguarding procedures continue to operate as they should and need to. We want to be vigilant and uphold best practice in this regard. We are fortunate to be able to call upon the expertise of our Safeguarding Officer Catherine Taylor.

Our annual Charity Golf Day at Royal Liverpool in September 2024 was very successful, raising over £10,000 and also raising our profile across the wider Merseyside business community. My thanks to Brian Roberts and the Golf Day Committee for all their hard work in organising that event.

The sad news was that our former Club Manager John Webb died in October 2024. He managed the Brunny for 21 years up until his retirement in 2010. John kept the Club going during an era when Local Authority support was being withdrawn during which time it could very easily have closed. He continued to live in the area after retirement and was rightly proud of what the Club has now become.

I wish to thank the Committee for their continuing support and advice.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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**Financial review**

The Trustees and the Committee would like to thank the following donors to general funds for their generosity during the last financial year, and for continuing to believe in the Brunswick Youth and Community Centre and all that we are trying to achieve. Strong partnerships will create a stronger, more resilient community:

Children in Need

Community Foundation for Merseyside

Cash 4 Kids

Postcode Neighbourhood Fund

Merseyside Police Youth Diversionary Fund

Living Well Sefton

LFC Charity Foundation

23 Foundation

Carpenters Group

One Vision Housing

Sefton CVS

Clarke Charitable Trust

L Bibby Fund

D Behrend

Duchy of Lancaster Benevolent Fund

Skelton Bounty

T.U.U.T Charity

Vola Consortium

South Sefton Development Regeneration

Liverpool Council of Voluntary Services

Anonymous

Community Foundation

Edward Bibby

AW Shone

Bauer Radio City

Youth Investment Fund

Total income for the year was £494,609, as shown in the Statement of Financial Activities, and expenditure totalled £418,387, leaving total funds carried forward of £311,451 at 31 March 2025. This includes restricted funds of £20,000, as detailed in Note 14, and designated funds of £36,000, which the trustees have set aside from unrestricted reserves for specific projects planned for future periods as set out in Note 15.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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**Small company provisions**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of Management Committee



.....  
**Mr R Taylor**

Trustee

Dated: .....25/11/25.....

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
INDEPENDENT EXAMINER'S REPORT**

**TO THE MANAGEMENT COMMITTEE OF BRUNSWICK YOUTH AND COMMUNITY  
CENTRE**

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I report to the Management Committee on my examination of the financial statements of Brunswick Youth And Community Centre (the charity) for the year ended 31 March 2025.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the Management Committee 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, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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.



**Mr Tony Stanley ACA**  
Mitchell Charlesworth  
Accountants

Dated: ..25/11/25.....

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b><u>Income and endowments from:</u></b>				
Donations and legacies	3	88,584	-	88,584
Charitable activities	4	100,921	154,761	255,682
<b>Total income</b>		<b>189,505</b>	<b>154,761</b>	<b>344,266</b>
<b><u>Expenditure on:</u></b>				
Charitable activities	6	224,006	108,665	332,671
<b>Net incoming resources before transfers</b>		<b>(34,501)</b>	<b>46,096</b>	<b>11,595</b>
Gross transfers between funds		75,170	(75,170)	-
<b>Net income for the year/ Net movement in funds</b>		<b>40,669</b>	<b>(29,074)</b>	<b>11,595</b>
Fund balances at 1 April 2023		174,560	49,074	223,634
<b>Fund balances at 31 March 2024</b>		<b>215,229</b>	<b>20,000</b>	<b>235,229</b>

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**Company information**

Brunswick Youth And Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 104 Marsh Lane, Bootle, Merseyside, L20 4JQ.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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. The principal accounting policies adopted are set out below.

**1.2 Going concern**

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

**1.3 Charitable funds**

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

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

**1.4 Income**

Voluntary income is received by way of donations and gifts and is included in the full statement of financial activities when receivable. The value of services provided by volunteers has not been included.

Grants are recognised in full in the statements of financial activities in the year in which they are receivable.

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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**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.

**1.12 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income and gains falling within these exemptions.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**1.13 Pensions**

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts in the year in which they are paid.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**4 Charitable activities**

	Youth & Henry Smith Community Trust Fund Centre and National Lottery Community Fund	2025 £	2025 £	Total 2025 £	Youth & Henry Smith Community Trust Fund Centre and National Lottery Community Fund	2024 £	2024 £	Total 2024 £
Income within charitable activities	26,107	-	26,107	41,738	-	41,738		
Performance related grants	25,000	179,570	204,570	25,000	181,344	206,344		
Other income	166,397	-	166,397	7,600	-	7,600		
	<u>217,504</u>	<u>179,570</u>	<u>397,074</u>	<u>74,338</u>	<u>181,344</u>	<u>255,682</u>		
Analysis by fund								
Unrestricted funds	217,504	-	217,504	74,338	26,583	100,921		
Restricted funds	-	179,570	179,570	-	154,761	154,761		
	<u>217,504</u>	<u>179,570</u>	<u>397,074</u>	<u>74,338</u>	<u>181,344</u>	<u>255,682</u>		
<b>Performance related grants</b>								
Sefton MBC	25,000	-	25,000	25,000	-	25,000		
Henry Smith Trust Fund	-	81,633	81,633	-	87,749	87,749		
National Lottery	-	97,937	97,937	-	93,595	93,595		
	<u>25,000</u>	<u>179,570</u>	<u>204,570</u>	<u>25,000</u>	<u>181,344</u>	<u>206,344</u>		

**5 Other income**

	Unrestricted funds	Total
	2025 £	2024 £
Net gain on disposal of tangible fixed assets	<u>8,250</u>	<u>-</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**6 Charitable activities**

**(Continued)**

For the year ended 31 March 2024

	Youth & Henry Smith Community Centre and National Lottery Community Fund	Trust Fund	Total 2024
	£	£	£
Staff costs	86,209	108,665	194,874
Depreciation and impairment	21,392	-	21,392
Repairs and maintenance	24,078	-	24,078
Printing and stationery	3,457	-	3,457
Telephone, computer & software	11,636	-	11,636
Motor and travel	5,205	-	5,205
Light and heat	19,297	-	19,297
Water charges	2,675	-	2,675
Insurance	5,412	-	5,412
Cleaning and laundry	6,536	-	6,536
Sundry expenses	2,168	-	2,168
Project expenses	26,012	-	26,012
Volunteer expenses	5,936	-	5,936
	<u>220,013</u>	<u>108,665</u>	<u>328,678</u>
Share of support costs (see note 7)	265	-	265
Share of governance costs (see note 7)	3,728	-	3,728
	<u>224,006</u>	<u>108,665</u>	<u>332,671</u>
<b>Analysis by fund</b>			
Unrestricted funds	224,006	-	224,006
Restricted funds	-	108,665	108,665
	<u>224,006</u>	<u>108,665</u>	<u>332,671</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**10 Tangible fixed assets**

	Leasehold Improvements	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2024	95,137	13,585	40,223	49,334	198,279
Additions	-	3,414	31,689	-	35,103
Disposals	-	-	-	(12,140)	(12,140)
At 31 March 2025	95,137	16,999	71,912	37,194	221,242
<b>Depreciation and impairment</b>					
At 1 April 2024	57,631	2,717	40,223	21,439	122,010
Depreciation charged in the year	4,688	3,002	12,358	9,299	29,347
Eliminated in respect of disposals	-	-	-	(12,140)	(12,140)
At 31 March 2025	62,319	5,719	52,581	18,598	139,217
<b>Carrying amount</b>					
At 31 March 2025	32,818	11,280	19,331	18,596	82,025
At 31 March 2024	37,506	10,868	-	27,895	76,269

**11 Debtors**

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	699	-
Prepayments and accrued income	3,309	12,400
	4,008	12,400

**12 Creditors: amounts falling due within one year**

	Notes	2025	2024
		£	£
Other taxation and social security		4,677	3,577
Deferred income	13	32,778	86,072
Trade creditors		1,520	-
Other creditors		-	609
Accruals		23,670	22,205
		62,645	112,463

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023	Movement in funds			Balance at 1 April 2024	Movement in funds			Balance at 31 March 2025
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
	£	£	£	£	£	£	£	£	
Henry Smith Trust Fund	28,329	87,749	(103,303)	(2,775)	10,000	81,633	(73,753)	(7,880)	10,000
National Lottery Community Fund	20,745	67,012	(5,362)	(72,395)	10,000	69,494	(69,494)	-	10,000
Lottery Millions Fund	-	-	-	-	-	28,443	(28,443)	-	-
	49,074	154,761	(108,665)	(75,170)	20,000	179,570	(171,690)	(7,880)	20,000

**Henry Smith Trust Fund, National Lottery Community Fund and Lottery Millions Fund**

The grants received from The Henry Smith Foundation, The National Lottery Community Fund and Lottery Millions fund are received to cover the salaries of 5 workers to encourage a youth service universal offer that supports young people's opportunities in developing their health and wellbeing.

**Transfers to Unrestricted Funds**

The transfer of £7,880 (2023 - £75,170) from Restricted Funds to Unrestricted Funds relates to the total surplus accumulated in the year (2023 - over the past 3 years) that the charity is able to retain to contribute towards its central overheads and the general costs of running the charity.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**17 Operating lease commitments**

**Lessee**

At the reporting date the charity had operating lease commitments of £2,554 due within one year (2024: £NIL) and £1,064 due after one year (2024: £NIL).

**18 Related party transactions**

There are no related party transactions which required disclosure during the year (2024 - none).

**19 Company Limited by Guarantee**

The charitable company is limited by guarantee and has no share capital. In the event of the charitable company being wound up, the liability of the members in respect of their guarantee is limited to £1.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE**

England & Wales - Charity number 1130227

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# Accounts

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Charity registration number 1130227

Company registration number 06761002 (England and Wales)

**BRUNSWICK YOUTH AND COMMUNITY CENTRE**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee</b>	R Taylor C Hayward S McCormick J Mitchell A Kirby P Doyle	(Appointed 12 June 2023) (Appointed 12 June 2023) (Appointed 12 June 2023)
<b>Charity number</b>	1130227	
<b>Company number</b>	06761002	
<b>Principal address</b>	104 Marsh Lane Bootle Merseyside L20 4JQ	
<b>Registered office</b>	104 Marsh Lane Bootle Merseyside L20 4JQ	
<b>Independent examiner</b>	Mr Tony Stanley ACA Suites C,D,E&F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ	
<b>Bankers</b>	Cater Allen Bank 9 Nelson Street Bradford BD1 5AN  Lloyds Bank plc 2-12 Lord Street Liverpool L2 1TS	

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# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE MANAGEMENT COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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The Management Committee present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, 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**

The charity's objects are to provide a programme of activities for the youth of Bootle using the Centre's premises and equipment to their maximum potential.

The aims of the Centre are to help persons under the age of 25 years through leisure time activities to develop their physical and spiritual capabilities so that they may grow to full maturity as individuals and members of society. The Centre also aims to benefit the wider community of Bootle and Sefton areas and the neighbourhood without distinction, by associating together the said residents and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities for recreation leisure time with the objective of improving the conditions of life for those residents.

Policies adopted:-

- Reviewing and maintaining the Centre's facilities.
- Employing staff to provide a daily programme of activities for young people aged 11 to 18.
- Running a Junior Club for children aged 7 to 11.
- Providing trips outside the immediate locality both in the UK and overseas.
- Ensuring that the Centre has sufficient income to cover the overheads incurred.

There have been no material changes in policies following incorporation.

The Management Committee have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

The 2023-24 financial year was a momentous year for the Brunny

The Well-being Centre completed in spring 2023 and was formally opened in the August by our former Treasurer Dave Clarke and in memory of our former councillor Gordon Friel

Solar Panels were also installed in April 2023 – funded by a generous grant from Veolia

Thanks to a grant of £4,350 from Vola we were able to buy 4 computers and create a computer training room. This has been well used by young and old alike.

In November, the club purchased an electric van for £37,000 which has, following conversion works at a cost of £18,000, become our new minibus. This was funded by a number of donations including a very generous gift from Cammell Laird made at our successful Charity Golf Day at Royal Liverpool in September 2023 which was organised by Brian Roberts and the golf committee.

And finally in conjunction with Merseyside Youth Association (who own our Marsh Lane premises), we also secured a substantial grant from the Youth Investment Fund for the refurbishment of the building. The actual work only commenced after the financial year end but will comprise a new heating system, double glazing, front entrance and sports pitch, and re-cladding of the exterior. The result is a building that will be warmer, drier, cheaper to run and also have improved facilities.

The driving force for all these improvements have been our Centre Manager, Keith Lloyd and our Development Manager, Val Johnson - I wish to record my thanks to them for their hard work in managing these projects and securing the funding.

Also, my thanks go to Ellie Griffin for all that she does in so many areas of the club's activities including, but not limited to, the administration. Our new Sage accounting system is now fully operational.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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## **Objectives and activities (Cont.)**

Our Safeguarding procedures are now fully embedded within our operations and working as they should and need to. Our Safeguarding Officer Catherine Taylor keeps us in line with best practice.

As an organisation we are committed to attaining best standards with respect to governance, management and staff development.

The prime reason for our existence and our main purpose is our work with children and youth.

We are reaching out to a good number of school-age children. The 3 Junior Club sessions we run on early weekday evenings are always fully subscribed. We run our Senior Club on 4 evenings a week and they regularly attract upwards of 40 children each time. In all these sessions we lay on a number of age-appropriate soft educational programmes aimed at improving their lives and bettering their life chances.

Themes explored include self-harm, gender identity and personal hygiene.

We also lay on programmes to develop the next generation of leaders and to support children who have fallen out of the formal education system.

Thanks to Stephen Taylor and the rest of the team for devising and providing such a rich variety of activities which is clearly relevant to, and popular with, so many of our youth.

We do also work with local families

- Cooking on a budget courses in our teaching kitchen
- Family 'warmth nights'
- Food, energy, and clothing vouchers to support local families who are struggling with the cost of living.
- Family Fun days
- Mums and Toddlers Group.
- Employment support

There is an African saying "*it takes a village to raise a child*". So, an important part of our work is that we use our premises to provide programmes and activities for people of all ages so that the community is fully engaged. We host Pensioners groups, a Walking Football team, a community choir and our building also acts as the local branch of the Armed Forces Veterans. These activities not only help reduce isolation and improve people's mental and physical wellbeing, but the presence of older people being in the building day-to-day reinforces our work in engaging with young persons.

## **Achievements and performance**

In this financial year, the following main objectives were adopted by the charity:

- Grow our community's capacity to enable it to become more resilient in the future.
- Provide early Interventional programmes of work to support the mental, physical and educational needs of our children and young people to facilitate their ambitions for the future.
- Strengthen our organisation by delivering a sustainable model of work which is professional and has a respected approach to governance, management and staff development.

These themes will form the focus of our development and activities going forward to support and strengthen a disadvantaged community.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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**Financial review**

The Trustees and the Committee would like to thank the following donors to general funds for their generosity during the last financial year, and for continuing to believe in the Brunswick Youth and Community Centre and all that we are trying to achieve. Strong partnerships will create a stronger, more resilient community:

Children in Need

Community Foundation for Merseyside

Cash 4 Kids

Steve Morgan Foundation

Postcode Neighbourhood Fund

Merseyside Police Youth Diversionary Fund

Living Well Sefton

LFC Charity Foundation

23 Foundation

Carpenters Group

One Vision Housing

Sefton CVS

Clarke Charitable Trust

L Bibby Fund

D Behrend

Duchy of Lancaster Benevolent Fund

Skelton Bounty

T.U.U.T Charity

Vola Consortium

South Sefton Development Regeneration

Liverpool Council of Voluntary Services

Anonymous

Community Foundation

Edward Bibby

AW Shone

Bauer Radio City

There was total income of £344,266 for the year, as shown in the Statement of Financial Activities. Expenditure totalled £332,671 leaving total funds carried forward of £235,229 at 31 March 2024. Total carried forward restricted funds were £20,000 and a full analysis of Restricted Funds is shown at note 14.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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## **Financial review (Cont.)**

The Trustees have determined that 'free' reserves should be maintained which could be called upon if the organisation saw a downturn in grants and donations. Ideally the board would like to have available sufficient funds to cover 6 months' normal operating expenditure which has been calculated as £112,003. Of the total unrestricted funds held at the year-end of £215,229, free reserves amounted to £138,960. Free reserves represent the freely expendable funds of the charity and are calculated as total unrestricted funds less amounts tied up in fixed assets. The trustees are satisfied that the free reserves as of 31 March 2024 are sufficient to cover the charity's reserves target.

## **Structure, governance and management**

Brunswick Youth And Community Centre is a company limited by guarantee. The company was incorporated on 28 November 2008, and on 31 March 2009 the net assets of the charity 'Brunswick Youth Club' (an unincorporated charitable trust) were transferred to the company.

The charitable trust had originally been established in 1947 by ex-Prisoners of War of Oflag 79 Brunswick, Germany.

The Management Committee, who are also the trustees, and the directors for the purpose of company law, and who served during the year were:

C A L Hayward (Chairman)  
R C C Taylor (Hon. Treasurer)  
S McCormick  
P Doyle (Appointed 12 June 2023)  
A Kirby (Appointed 12 June 2023)  
J Mitchell (Appointed 12 June 2023)

Presidents:

T J Marshall  
A W Shone (Past President)  
I R Short (Vice President)  
J R Syvret (Vice President)

Centre Manager:

Keith Lloyd

None of the Management Committee has any beneficial interest in the company. All of the Management Committee are members of the company and guarantee to contribute £1 in the event of a winding up.

Management Committee Responsibilities:

To provide and manage a centre for use as a youth centre conducted in conformity with principles and objectives of the Merseyside Youth Association Limited.

The Management Committee is responsible for the supervision of the Centre Manager, who is responsible for the daily implementation of policies.

The Management Committee has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Small company provisions**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of Management Committee

  
.....

**R Taylor**

Trustee

Dated: 4/2/25 .....

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF MANAGEMENT COMMITTEE RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

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The Management Committee, who are also the directors of Brunswick Youth And Community Centre for the purpose of company law, are responsible for preparing the Management Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Management Committee 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Management Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE INDEPENDENT EXAMINER'S REPORT**

## **TO THE MANAGEMENT COMMITTEE OF BRUNSWICK YOUTH AND COMMUNITY CENTRE**

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I report to the Management Committee on my examination of the financial statements of Brunswick Youth And Community Centre (the charity) for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the Management Committee 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 ICAEW, 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.



### **Mr Tony Stanley ACA**

Mitchell Charlesworth  
Accountants  
Suites C,D,E&F  
14th Floor The Plaza  
100 Old Hall Street  
Liverpool  
L3 9QJ

Dated: 4 February 2025

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

**Current financial year**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Income from:</u></b>					
Donations and legacies	3	88,584	-	88,584	85,640
Charitable activities	4	100,921	154,761	255,682	202,494
<b>Total income</b>		189,505	154,761	344,266	288,134
<b><u>Expenditure on:</u></b>					
Charitable activities	5	224,006	108,665	332,671	282,498
<b>Net (outgoing)/incoming resources before transfers</b>		(34,501)	46,096	11,595	5,636
Gross transfers between funds		75,170	(75,170)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		40,669	(29,074)	11,595	5,636
Fund balances at 1 April 2023		174,560	49,074	223,634	217,998
<b>Fund balances at 31 March 2024</b>		215,229	20,000	235,229	223,634

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b><u>Income from:</u></b>				
Donations and legacies	3	85,640	-	85,640
Charitable activities	4	89,870	112,624	202,494
<b>Total income</b>		175,510	112,624	288,134
<b><u>Expenditure on:</u></b>				
Charitable activities	5	191,133	91,365	282,498
<b>Net (outgoing)/incoming resources before transfers</b>		(15,623)	21,259	5,636
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		(15,623)	21,259	5,636
Fund balances at 1 April 2022		190,183	27,815	217,998
<b>Fund balances at 31 March 2023</b>		174,560	49,074	223,634

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET  
AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	9		76,269		46,882
<b>Current assets</b>					
Debtors	11	12,400		15,502	
Cash at bank and in hand		259,023		240,361	
		<u>271,423</u>		<u>255,863</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(112,463)</u>		<u>(79,111)</u>	
Net current assets			158,960		176,752
<b>Total assets less current liabilities</b>			<u>235,229</u>		<u>223,634</u>
<b>Income funds</b>					
Restricted funds	14		20,000		49,074
Unrestricted funds			215,229		174,560
			<u>235,229</u>		<u>223,634</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 2024.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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 Management Committee on 4/2/25.....

  
R Taylor  
Trustee

Company Registration No. 06761002

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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## **1 Accounting policies**

### **Company information**

Brunswick Youth And Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 104 Marsh Lane, Bootle, Merseyside, L20 4JQ.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

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

### **1.3 Charitable funds**

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

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

### **1.4 Income**

Voluntary income is received by way of donations and gifts and is included in the full statement of financial activities when receivable. The value of services provided by volunteers has not been included.

Grants are recognised in full in the statements of financial activities in the year in which they are receivable.

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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure reflects all amounts paid and accrued during the year. All costs are allocated between expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

**Charitable expenditure**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

**Governance costs**

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to strategic management of the charity.

**1.6 Tangible fixed assets**

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

All fixed assets costing more than £500 are capitalised at cost.

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

Land and buildings	10% straight line basis
Plant and machinery	20% straight line basis
Fixtures, fittings & equipment	50% straight line basis
Motor vehicles	25% straight line basis

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 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.

**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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**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 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income and gains falling within these exemptions.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**1.12 Pensions**

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts in the year in which they are paid.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Management Committee 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.

There were considered to be no critical accounting estimates or judgements applied in the preparation of these financial statements.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**3 Donations and legacies**

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	88,584	85,640

**4 Charitable activities**

	Youth & Community Centre	Henry Smith Trust Fund and National Lottery Community Fund	Total	Youth & Community Centre	Henry Smith Trust Fund and National Lottery Community Fund	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Income within charitable activities	41,738	-	41,738	47,474	-	47,474
Performance related grants	25,000	181,344	206,344	25,000	112,624	137,624
Other income	7,600	-	7,600	17,396	-	17,396
	<u>74,338</u>	<u>181,344</u>	<u>255,682</u>	<u>89,870</u>	<u>112,624</u>	<u>202,494</u>
Analysis by fund						
Unrestricted funds	74,338	26,583	100,921	89,870	-	89,870
Restricted funds	-	154,761	154,761	-	112,624	112,624
	<u>74,338</u>	<u>181,344</u>	<u>255,682</u>	<u>89,870</u>	<u>112,624</u>	<u>202,494</u>
<b>Performance related grants</b>						
Sefton MBC	25,000	-	25,000	25,000	-	25,000
Henry Smith Trust Fund	-	87,749	87,749	-	61,899	61,899
National Lottery	-	93,595	93,595	-	50,725	50,725
	<u>25,000</u>	<u>181,344</u>	<u>206,344</u>	<u>25,000</u>	<u>112,624</u>	<u>137,624</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**5 Charitable activities**

	Youth & Henry Smith Community Trust Fund Centre and National Lottery Community Fund		Total 2024	Total 2023
	£	£	£	£
Staff costs	86,209	108,665	194,874	172,049
Depreciation and impairment	21,392	-	21,392	3,035
Repairs and maintenance	24,078	-	24,078	25,413
Printing and stationery	3,457	-	3,457	2,849
Telephone, computer & software	11,636	-	11,636	5,771
Motor and travel	5,205	-	5,205	3,970
Light and heat	19,297	-	19,297	19,201
Water charges	2,675	-	2,675	4,001
Insurance	5,412	-	5,412	2,345
Cleaning and laundry	6,536	-	6,536	5,802
Sundry expenses	2,168	-	2,168	4,001
Sports and recreation	-	-	-	4,499
Project expenses	26,012	-	26,012	21,580
Volunteer expenses	5,936	-	5,936	3,554
Garden expenses	-	-	-	1,600
	<u>220,013</u>	<u>108,665</u>	<u>328,678</u>	<u>279,670</u>
Share of support costs (see note 6)	265	-	265	282
Share of governance costs (see note 6)	3,728	-	3,728	2,546
	<u>224,006</u>	<u>108,665</u>	<u>332,671</u>	<u>282,498</u>
<b>Analysis by fund</b>				
Unrestricted funds	224,006	-	224,006	
Restricted funds	-	108,665	108,665	
	<u>224,006</u>	<u>108,665</u>	<u>332,671</u>	

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**5 Charitable activities**

**(Continued)**

For the year ended 31 March 2023

	Youth & Henry Smith Community Trust Fund Centre and National Lottery Community Fund	Total 2023
	£	£
Staff costs	80,684	172,049
Depreciation and impairment	3,035	3,035
Repairs and maintenance	25,413	25,413
Printing and stationery	2,849	2,849
Telephone, computer & software	5,771	5,771
Motor and travel	3,970	3,970
Light and heat	19,201	19,201
Water charges	4,001	4,001
Insurance	2,345	2,345
Cleaning and laundry	5,802	5,802
Sundry expenses	4,001	4,001
Sports and recreation	4,499	4,499
Project expenses	21,580	21,580
Volunteer expenses	3,554	3,554
Garden expenses	1,600	1,600
	<u>188,305</u>	<u>279,670</u>
Share of support costs (see note 6)	282	282
Share of governance costs (see note 6)	2,546	2,546
	<u>191,133</u>	<u>282,498</u>
<b>Analysis by fund</b>		
Unrestricted funds	191,133	191,133
Restricted funds	-	91,365
	<u>191,133</u>	<u>282,498</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2024</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank charges	265	-	265	282	-	282
Independent examination fees	-	2,760	2,760	-	2,060	2,060
Payroll	-	968	968	-	486	486
	<u>265</u>	<u>3,728</u>	<u>3,993</u>	<u>282</u>	<u>2,546</u>	<u>2,828</u>
Analysed between Charitable activities	<u>265</u>	<u>3,728</u>	<u>3,993</u>	<u>282</u>	<u>2,546</u>	<u>2,828</u>

Governance costs includes fees paid to the Independent Examiner's of £2,760 (2023: £2,060).

**7 Management Committee**

None of the Management Committee (or any persons connected with them) received any remuneration during the year or was reimbursed expenses during the year (2023: £Nil).

**8 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Youth leaders and assistants	<u>12</u>	<u>11</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	182,609	162,414
Social security costs	8,793	6,849
Other pension costs	3,472	2,786
	<u>194,874</u>	<u>172,049</u>

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

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**9 Tangible fixed assets**

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2023	95,137	-	40,223	12,140	147,500
Additions	-	13,585	-	37,194	50,779
At 31 March 2024	95,137	13,585	40,223	49,334	198,279
<b>Depreciation and impairment</b>					
At 1 April 2023	48,255	-	40,223	12,140	100,618
Depreciation charged in the year	9,376	2,717	-	9,299	21,392
At 31 March 2024	57,631	2,717	40,223	21,439	122,010
<b>Carrying amount</b>					
At 31 March 2024	37,506	10,868	-	27,895	76,269
At 31 March 2023	46,882	-	-	-	46,882

**10 Financial instruments**

	2024 £	2023 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at cost	259,023	240,361
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	22,814	30,658

**11 Debtors**

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	12,400	15,502

**12 Creditors: amounts falling due within one year**

	Notes	2024 £	2023 £
Other taxation and social security		3,577	3,677
Deferred income	13	86,072	44,776
Other creditors		609	511
Accruals		22,205	30,147
		112,463	79,111

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**13 Deferred income**

	<b>2024</b>	<b>2023</b>
	£	£
Other deferred income	86,072	44,776
	<u>86,072</u>	<u>44,776</u>

Deferred income is included in the financial statements as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Deferred income is included within:		
Current liabilities	86,072	44,776
	<u>86,072</u>	<u>44,776</u>
Movements in the year:		
Deferred income at 1 April 2023	44,776	24,070
Released from previous periods	(44,776)	(24,070)
Resources deferred in the year	86,072	44,776
	<u>86,072</u>	<u>44,776</u>
Deferred income at 31 March 2024	<u>86,072</u>	<u>44,776</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds				
	Balance at 1 April 2022	Income	Expenditure	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£
Henry Smith Trust Fund	27,815	50,726	(50,212)	28,329	87,749	(103,303)	(2,775)	10,000
National Lottery	-	61,899	(41,154)	20,745	67,012	(5,362)	(72,395)	10,000
	<u>27,815</u>	<u>112,625</u>	<u>(91,366)</u>	<u>49,074</u>	<u>154,761</u>	<u>(108,665)</u>	<u>(75,170)</u>	<u>20,000</u>
<b>Henry</b>	<b>Smith</b>	<b>Trust</b>	<b>Fund</b>	<b>and</b>	<b>National</b>	<b>Lottery</b>	<b>Community</b>	<b>Fund</b>

The grants received from The Henry Smith Foundation and The National Lottery Community Fund are received to cover the salaries of 4 workers to encourage a youth service universal offer that supports young people's opportunities in developing their health and wellbeing.

**Transfers to Unrestricted Funds**

The transfer of £75,170 from Restricted Funds to Unrestricted Funds relates to the total surplus accumulated over 3 years that the charity is able to retain to contribute towards its central overheads and the general costs of running the charity.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**15 Analysis of net assets between funds**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Tangible assets	76,269	-	76,269	46,882	46,882
Current assets/(liabilities)	138,960	20,000	158,960	49,074	176,752
	<u>215,229</u>	<u>20,000</u>	<u>235,229</u>	<u>49,074</u>	<u>223,634</u>

**16 Related party transactions**

There are no related party transactions which required disclosure during the year (2023 - none).

**17 Company Limited by Guarantee**

The charitable company is limited by guarantee and has no share capital. In the event of the charitable company being wound up, the liability of the members in respect of their guarantee is limited to £1.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE**

England & Wales - Charity number 1130227

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# Accounts

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Charity registration number 1130227

Company registration number 06761002 (England and Wales)

**BRUNSWICK YOUTH AND COMMUNITY CENTRE**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee</b>	R Taylor C Hayward S McCormick J Mitchell A Kirby P Doyle	(Appointed 12 June 2023) (Appointed 12 June 2023) (Appointed 12 June 2023)
<b>Charity number</b>	1130227	
<b>Company number</b>	06761002	
<b>Principal address</b>	104 Marsh Lane Bootle Merseyside L20 4JQ	
<b>Registered office</b>	104 Marsh Lane Bootle Merseyside L20 4JQ	
<b>Independent examiner</b>	Mr Tony Stanley ACA Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT	
<b>Bankers</b>	Cater Allen Bank 9 Nelson Street Bradford BD1 5AN  Lloyds Bank plc 2-12 Lord Street Liverpool L2 1TS	

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# BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE CONTENTS

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Statement of Management Committee responsibilities	5
Independent examiner's report	6
Statement of financial activities	7 - 8
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**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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The Management Committee present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, 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**

The charity's objects are to provide a programme of activities for the youth of Bootle using the Centre's premises and equipment to their maximum potential.

The aims of the Centre are to help persons under the age of 25 years through leisure time activities to develop their physical and spiritual capabilities so that they may grow to full maturity as individuals and members of society. The Centre also aims to benefit the wider community of Bootle and Sefton areas and the neighbourhood without distinction, by associating together the said residents and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities for recreation leisure time with the objective of improving the conditions of life for those residents.

Policies adopted:-

- Reviewing and maintaining the Centre's facilities.
- Employing staff to provide a daily programme of activities for young people aged 11 to 18.
- Running a Junior Club for children aged 7 to 11.
- Providing trips outside the immediate locality both in the UK and overseas.
- Ensuring that the Centre has sufficient income to cover the overheads incurred.

There have been no material changes in policies following incorporation.

The Management Committee have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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## **Achievements and performance**

In this financial year, the charity has continued to respond to the challenges of the coronavirus pandemic, which has had a massive impact on the community. The charity has had to find ways to adapt the service it provides to work within the legal framework of Covid regulations to support a disadvantaged community to help them through this situation. Besides providing reactive support, the charity has also had time to improve the centre, so that when users were able to return to use the facilities, they would enjoy the new environment. This has also been a time to think proactively and develop strategically to meet the changing needs of a community impacted both physically and mentally by the pandemic.

The following four main objectives were adopted by the charity as its post-Covid strategy:

- Grow our community's capacity to enable it to become more resilient in the future.
- Provide early Interventional programmes of work to support the mental, physical and educational needs of our children and young people to reduce the impact of Covid on their ambitions for the future.
- Support our most vulnerable citizens with a view to reducing isolation and improving their mental and physical wellbeing.
- Strengthen our organisation by delivering a sustainable model of work which is professional and has a respected approach to governance, management and staff development.

These themes will form the focus of our development and activities going forward to support and strengthen a disadvantaged community disproportionately affected by Covid.

The introduction of a range of activities and support services, e.g. employment support (Talent Match and LFC Foundation), community lunches, cookery classes, walking football, and wellbeing sessions, has represented a start in addressing these key areas.

Since April 2021, our young people have been encouraged to return to the centre and additional enrichment sessions have been provided to support their health and wellbeing. This year we provided therapeutic arts sessions, homework clubs and music lessons to help support our children's wellbeing and help build their confidence again. We also developed a wellbeing area, identified through consultation with our Young Ambassadors project.

Over the last year we were able to secure funding from the National Lottery for a 5 year community resilience project which will help us develop stronger more resilient communities. The project has offered a range of activities including cookery courses, a monthly community lunch, a breakfast club, new volunteering opportunities, multi sports and girls football sessions. It is very encouraging that our community are so excited to be back at the centre.

None of the above could have been achieved without outside funding for which the charity is very grateful. The Development Manager has been able to secure funding and income generation to support the work of the charity, including substantial funding from the Henry Smith Charity. A number of other funders have continued to support our work including Children in Need, the P H Holt Foundation, Community Foundation for Merseyside, Cash 4 Kids and the Steve Morgan Foundation (mental wellbeing support for our community after the pandemic). We would also like to thank the following for their support with activities for our young people: Postcode Neighbourhood Fund, the Arete Foundation, Merseyside Police Youth Diversionary Fund and Living Well Sefton.

Finally, as we look forward to the next few years, it will be imperative that we can build strong partnerships with others and with this in mind we would also like to thank Liverpool Football Foundation, the Sovini Group and 23 Foundation for continuing to believe in the Brunswick Youth and Community Centre and all that we are trying to achieve. Strong partnerships will create a stronger, more resilient community.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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## **Financial review**

The Trustees and the Committee would like to thank the following donors to general funds for their generosity during the last financial year:

LFC Charity Foundation  
23 Foundation  
Hedley Foundation  
The Reserve Forces Trust  
Angling Trust  
Arnold Clark  
Groundwork UK  
Carpenters Group  
One Vision Housing  
Nordan UK  
The Neighbourly Foundation  
Sefton CVS  
Clarke Charitable Trust  
L Bibby Fund  
D Behrend  
Warburtons  
Community Foundation  
Bernard Sunley Foundation  
Edward Bibby  
AW Shone  
Onward Homes Ltd  
Bauer Radio City

There was total income of £288,134 for the year, as shown in the Statement of Financial Activities. Expenditure totalled £282,498 leaving total funds carried forward of £223,634 at 31 March 2023. Total carried forward restricted funds were £49,074 and a full analysis of Restricted Funds is shown at note 14.

The Trustees have determined that 'free' reserves should be maintained which could be called upon if the organisation saw a downturn in grants and donations. Ideally the board would like to have available sufficient funds to cover 6 months' normal operating expenditure which has been calculated as £141,500. Of the total unrestricted funds held at the year-end of £174,560, free reserves amounted to £127,678. Free reserves represent the freely expendable funds of the charity and are calculated as total unrestricted funds less amounts tied up in fixed assets. The trustees are satisfied that the free reserves as of 31 March 2023 are sufficient to cover the charity's reserves target.

## **Structure, governance and management**

Brunswick Youth And Community Centre is a company limited by guarantee. The company was incorporated on 28 November 2008, and on 31 March 2009 the net assets of the charity 'Brunswick Youth Club' (an unincorporated charitable trust) were transferred to the company.

The charitable trust had originally been established in 1947 by ex-Prisoners of War of Oflag 79 Brunswick, Germany.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The Management Committee, who are also the trustees, and the directors for the purpose of company law, and who served during the year were:

C A L Hayward (Chairman)  
D P Clarke (Hon. Treasurer) (Resigned 6 December 2022)  
R C C Taylor (Hon. Treasurer)  
S McCormick

Presidents:

T J Marshall  
A W Shone (Past President)  
I R Short (Vice President)  
J R Syvret (Vice President)

Centre Manager:

Keith Lloyd

None of the Management Committee has any beneficial interest in the company. All of the Management Committee are members of the company and guarantee to contribute £1 in the event of a winding up.

Management Committee Responsibilities:

To provide and manage a centre for use as a youth centre conducted in conformity with principles and objectives of the Merseyside Youth Association Limited.

The Management Committee is responsible for the supervision of the Centre Manager, who is responsible for the daily implementation of policies.

The Management Committee has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**Small company provisions**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of Management Committee



R Taylor

Trustee

Dated: 1.2.24

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF MANAGEMENT COMMITTEE RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

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The Management Committee, who are also the directors of Brunswick Youth And Community Centre for the purpose of company law, are responsible for preparing the Management Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Management Committee 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Management Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE INDEPENDENT EXAMINER'S REPORT**

## **TO THE MANAGEMENT COMMITTEE OF BRUNSWICK YOUTH AND COMMUNITY CENTRE**

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I report to the Management Committee on my examination of the financial statements of Brunswick Youth And Community Centre (the charity) for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the Management Committee 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 ICAEW, 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.

### **Mr Tony Stanley ACA**

BWM  
Chartered Accountants  
Tempest  
Suite 5.1  
12 Tithebarn Street  
Liverpool  
L2 2DT

Dated: 1 February 2024

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023**

**Current financial year**

		<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	<b>Notes</b>				
<b><u>Income from:</u></b>					
Donations and legacies	<b>3</b>	85,640	-	85,640	36,465
Charitable activities	<b>4</b>	89,870	112,624	202,494	321,730
<b>Total income</b>		<u>175,510</u>	<u>112,624</u>	<u>288,134</u>	<u>358,195</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	<b>5</b>	191,133	91,365	282,498	249,056
<b>Net movement in funds</b>		(15,623)	21,259	5,636	109,139
Fund balances at 1 April 2022		<u>190,183</u>	<u>27,815</u>	<u>217,998</u>	<u>108,859</u>
<b>Fund balances at 31 March 2023</b>		<u><u>174,560</u></u>	<u><u>49,074</u></u>	<u><u>223,634</u></u>	<u><u>217,998</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>				
Donations and legacies	3	36,465	-	36,465
Charitable activities	4	235,107	86,623	321,730
<b>Total income</b>		271,572	86,623	358,195
<b>Expenditure on:</b>				
Charitable activities	5	171,945	77,111	249,056
<b>Net movement in funds</b>		99,627	9,512	109,139
Fund balances at 1 April 2021		90,556	18,303	108,859
<b>Fund balances at 31 March 2022</b>		190,183	27,815	217,998

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET**

**AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	9		46,882		3,035
<b>Current assets</b>					
Debtors	11	15,502		-	
Cash at bank and in hand		240,361		244,670	
		<u>255,863</u>		<u>244,670</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(79,111)</u>		<u>(29,707)</u>	
Net current assets			<u>176,752</u>		<u>214,963</u>
<b>Total assets less current liabilities</b>			<u><u>223,634</u></u>		<u><u>217,998</u></u>
<b>Income funds</b>					
Restricted funds	14		49,074		27,815
Unrestricted funds			174,560		190,183
			<u>223,634</u>		<u>217,998</u>

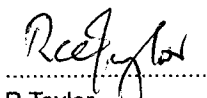
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The Management Committee acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Management Committee on .....

  
.....  
R Taylor  
**Trustee**

**Company Registration No. 06761002**

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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## **1 Accounting policies**

### **Company information**

Brunswick Youth And Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 104 Marsh Lane, Bootle, Merseyside, L20 4JQ.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

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

### **1.3 Charitable funds**

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

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

### **1.4 Income**

Voluntary income is received by way of donations and gifts and is included in the full statement of financial activities when receivable. The value of services provided by volunteers has not been included.

Grants are recognised in full in the statements of financial activities in the year in which they are receivable.

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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure reflects all amounts paid and accrued during the year. All costs are allocated between expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

**Charitable expenditure**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

**Governance costs**

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to strategic management of the charity.

**1.6 Tangible fixed assets**

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

All fixed assets costing more than £500 are capitalised at cost.

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

Land and buildings	10% straight line basis
Fixtures, fittings & equipment	50% straight line basis
Motor vehicles	25% straight line basis

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 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.

**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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**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 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income and gains falling within these exemptions.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**1.12 Pensions**

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts in the year in which they are paid.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Management Committee 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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Donations and legacies**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2023</b>	2022
	<b>£</b>	£
Donations and gifts	85,640	36,465
	<u>85,640</u>	<u>36,465</u>

**4 Charitable activities**

	<b>Youth &amp; Community Centre</b>	<b>Henry Smith Trust Fund and National Lottery Community Fund</b>	<b>Total</b>	Youth & Community Centre	Henry Smith Trust Fund and National Lottery Community Fund	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	2022	2022	2022
	<b>£</b>	<b>£</b>	<b>£</b>	£	£	£
Income within charitable activities	47,474	-	47,474	17,000	-	17,000
Performance related grants	25,000	112,624	137,624	21,350	86,623	107,973
Other income	17,396	-	17,396	196,757	-	196,757
	<u>89,870</u>	<u>112,624</u>	<u>202,494</u>	<u>235,107</u>	<u>86,623</u>	<u>321,730</u>
	<u>89,870</u>	<u>112,624</u>	<u>202,494</u>	<u>235,107</u>	<u>86,623</u>	<u>321,730</u>
Analysis by fund						
Unrestricted funds	89,870	-	89,870	235,107	-	235,107
Restricted funds	-	112,624	112,624	-	86,623	86,623
	<u>89,870</u>	<u>112,624</u>	<u>202,494</u>	<u>235,107</u>	<u>86,623</u>	<u>321,730</u>
	<u>89,870</u>	<u>112,624</u>	<u>202,494</u>	<u>235,107</u>	<u>86,623</u>	<u>321,730</u>
<b>Performance related grants</b>						
Sefton MBC	25,000	-	25,000	21,350	-	21,350
Henry Smith Trust Fund & National Lottery	-	112,624	112,624	-	81,143	81,143
Liverpool FC Foundation	-	-	-	-	5,480	5,480
	<u>25,000</u>	<u>112,624</u>	<u>137,624</u>	<u>21,350</u>	<u>86,623</u>	<u>107,973</u>
	<u>25,000</u>	<u>112,624</u>	<u>137,624</u>	<u>21,350</u>	<u>86,623</u>	<u>107,973</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5 Charitable activities**

	Youth & Henry Smith Community Trust Fund Centre and National Lottery Community Fund		Total 2023	Total 2022
	£	£	£	£
Staff costs	80,684	91,365	172,049	148,397
Depreciation and impairment	3,035	-	3,035	11,793
Repairs and maintenance	25,413	-	25,413	40,434
Printing and stationery	2,849	-	2,849	5,180
Telephone and postage	5,771	-	5,771	-
Motor and travel	3,970	-	3,970	2,609
Light and heat	19,201	-	19,201	597
Water charges	4,001	-	4,001	1,403
Insurance	2,345	-	2,345	3,242
Cleaning and laundry	5,802	-	5,802	6,361
Sundry expenses	4,001	-	4,001	11,910
Sports and recreation	4,499	-	4,499	14,476
Project expenses	21,580	-	21,580	-
Volunteer expenses	3,554	-	3,554	-
Garden expenses	1,600	-	1,600	-
	<u>188,305</u>	<u>91,365</u>	<u>279,670</u>	<u>246,402</u>
Share of support costs (see note 6)	282	-	282	239
Share of governance costs (see note 6)	2,546	-	2,546	2,415
	<u>191,133</u>	<u>91,365</u>	<u>282,498</u>	<u>249,056</u>
<b>Analysis by fund</b>				
Unrestricted funds	191,133	-	191,133	
Restricted funds	-	91,365	91,365	
	<u>191,133</u>	<u>91,365</u>	<u>282,498</u>	

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**5 Charitable activities**

**(Continued)**

For the year ended 31 March 2022

	Youth & Henry Smith Community Trust Fund Centre and National Lottery Community Fund	Total 2022
	£	£
Staff costs	78,490	148,397
Depreciation and impairment	11,793	11,793
Repairs and maintenance	40,434	40,434
Printing and stationery	5,180	5,180
Motor and travel	2,609	2,609
Light and heat	597	597
Water charges	1,403	1,403
Insurance	3,242	3,242
Cleaning and laundry	6,361	6,361
Sundry expenses	10,186	11,910
Sports and recreation	14,476	14,476
	<u>174,771</u>	<u>246,402</u>
Share of support costs (see note 6)	239	239
Share of governance costs (see note 6)	2,415	2,415
	<u>177,425</u>	<u>249,056</u>
<b>Analysis by fund</b>		
Unrestricted funds	171,945	171,945
Restricted funds	5,480	77,111
	<u>177,425</u>	<u>249,056</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank charges	282	-	282	239	-	239
Independent examination fees	-	2,060	2,060	-	1,056	1,056
Payroll	-	486	486	-	1,359	1,359
	<u>282</u>	<u>2,546</u>	<u>2,828</u>	<u>239</u>	<u>2,415</u>	<u>2,654</u>
Analysed between Charitable activities	<u>282</u>	<u>2,546</u>	<u>2,828</u>	<u>239</u>	<u>2,415</u>	<u>2,654</u>

Governance costs includes fees paid to the Independent Examiner's of £2,060 (2022: £1,560).

**7 Management Committee**

None of the Management Committee (or any persons connected with them) received any remuneration during the year or was reimbursed expenses during the year (2022: £Nil).

**8 Employees**

The average monthly number of employees during the year was: 11

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Youth leaders and assistants	<u>11</u>	<u>13</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	162,414	137,272
Social security costs	6,849	5,216
Other pension costs	2,786	5,909
	<u>172,049</u>	<u>148,397</u>

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

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9 Tangible fixed assets**

	Land and buildings	Fixtures, Motor vehicles fittings & equipment		Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	48,255	40,223	12,140	100,618
Additions	46,882	-	-	46,882
At 31 March 2023	95,137	40,223	12,140	147,500
<b>Depreciation and impairment</b>				
At 1 April 2022	48,255	40,223	9,105	97,583
Depreciation charged in the year	-	-	3,035	3,035
At 31 March 2023	48,255	40,223	12,140	100,618
<b>Carrying amount</b>				
At 31 March 2023	46,882	-	-	46,882
At 31 March 2022	-	-	3,035	3,035

**10 Financial instruments**

	2023 £	2022 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at cost	240,361	244,670
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	30,658	5,637

**11 Debtors**

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	15,502	-

**12 Creditors: amounts falling due within one year**

	Notes	2023 £	2022 £
Other taxation and social security		3,677	-
Deferred income	13	44,776	24,070
Other creditors		511	-
Accruals		30,147	5,637
		79,111	29,707

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**13 Deferred income**

	<b>2023</b>	<b>2022</b>
	£	£
Other deferred income	44,776	24,070
	<u>44,776</u>	<u>24,070</u>

Deferred income is included in the financial statements as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Deferred income is included within:		
Current liabilities	44,776	24,070
	<u>44,776</u>	<u>24,070</u>
Movements in the year:		
Deferred income at 1 April 2022	24,070	37,751
Released from previous periods	(24,070)	(37,751)
Resources deferred in the year	44,776	24,070
	<u>44,776</u>	<u>24,070</u>
Deferred income at 31 March 2023	<u>44,776</u>	<u>24,070</u>

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 1 April 2022	Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2021	Income	Expenditure		Income	Expenditure	Balance at	
	£	£	£	£	£	£	£	
Henry Smith Trust Fund	18,303	81,143	(71,631)	27,815	50,726	(50,212)	28,329	
Liverpool FC Foundation	-	5,480	(5,480)	-	-	-	-	
National Lottery	-	-	-	-	61,899	(41,154)	20,745	
	<u>18,303</u>	<u>86,623</u>	<u>(77,111)</u>	<u>27,815</u>	<u>112,625</u>	<u>(91,366)</u>	<u>49,074</u>	

**Henry Smith Trust Fund and National Lottery Community Fund**

The grants received from The Henry Smith Foundation and The National Lottery Community Fund are received to cover the salaries of 4 workers to encourage a youth service universal offer that supports young people's opportunities in developing their health and wellbeing.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**15 Analysis of net assets between funds**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Fund balances at 31 March 2023 are represented by:						
Tangible assets	46,882	-	46,882	3,035	-	3,035
Current assets/(liabilities)	127,678	49,074	176,752	187,148	27,815	214,963
	<u>174,560</u>	<u>49,074</u>	<u>223,634</u>	<u>190,183</u>	<u>27,815</u>	<u>217,998</u>

**16 Related party transactions**

There are no related party transactions which required disclosure during the year (2022 - none).

**17 Company Limited by Guarantee**

The charitable company is limited by guarantee and has no share capital. In the event of the charitable company being wound up, the liability of the members in respect of their guarantee is limited to £1.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE**

England & Wales - Charity number 1130227

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# Accounts

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Charity registration number 1130227

Company registration number 06761002 (England and Wales)

**BRUNSWICK YOUTH AND COMMUNITY CENTRE**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Management Committee</b>	R C C Taylor D P Clarke C A L Hayward S McCormick
<b>Secretary</b>	D P Clarke
<b>Charity number</b>	1130227
<b>Company number</b>	06761002
<b>Principal address</b>	104 Marsh Lane Bootle Merseyside L20 4JQ
<b>Registered office</b>	104 Marsh Lane Bootle Merseyside L20 4JQ
<b>Independent examiner</b>	Mr Tony Stanley ACA Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
<b>Bankers</b>	Cater Allen Bank 9 Nelson Street Bradford BD1 5AN  Lloyds Bank plc 2-12 Lord Street Liverpool L2 1TS

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# BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE CONTENTS

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**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2022**

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The Management Committee present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, 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**

The charity's objects are to provide a programme of activities for the youth of Bootle using the Centre's premises and equipment to their maximum potential.

The aims of the Centre are to help persons under the age of 25 years through leisure time activities to develop their physical and spiritual capabilities so that they may grow to full maturity as individuals and members of society. The Centre also aims to benefit the wider community of Bootle and Sefton areas and the neighbourhood without distinction, by associating together the said residents and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities for recreation leisure time with the objective of improving the conditions of life for those residents.

Policies adopted:-

- Reviewing and maintaining the Centre's facilities.
- Employing staff to provide a daily programme of activities for young people aged 11 to 18.
- Running a Junior Kids Club for children aged 7 to 11.
- Providing trips outside the immediate locality both in the UK and overseas.
- Ensuring that the Centre has sufficient income to cover the overheads incurred.

There have been no material changes in policies following incorporation.

The Management Committee have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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## **Achievements and performance**

In this financial year, the charity has continued to respond to the challenges of the coronavirus pandemic, which has had a massive impact on the community. The charity has had to find ways to adapt the service it provides to work within the legal framework of Covid regulations to support a disadvantaged community to help them through this situation. Besides providing reactive support, the charity has also had time to improve the centre, so that when users were able to return to use the facilities, they would enjoy the new environment. This has also been a time to think proactively and develop strategically to meet the changing needs of a community impacted both physically and mentally by the pandemic.

The following four main objectives were adopted by the charity as its post-Covid strategy:

- Grow our community's capacity to enable it to become more resilient in the future.
- Provide early Interventional programmes of work to support the mental, physical and educational needs of our children and young people to reduce the impact of Covid on their ambitions for the future.
- Support our most vulnerable citizens with a view to reducing isolation and improving their mental and physical wellbeing.
- Strengthen our organisation by delivering a sustainable model of work which is professional and has a respected approach to governance, management and staff development.

These themes will form the focus of our development and activities going forward to support and strengthen a disadvantaged community disproportionately affected by Covid.

The introduction of a range of activities and support services, e.g. employment support (Talent Match and LFC Foundation), community lunches, cookery classes, walking football, and wellbeing sessions, has represented a start in addressing these key areas.

Since April 2021, our young people have been encouraged to return to the centre and additional enrichment sessions have been provided to support their health and wellbeing. This year we provided therapeutic arts sessions, homework clubs and music lessons to help support our children's wellbeing and help build their confidence again. We also developed a wellbeing area, identified through consultation with our Young Ambassadors project.

Over the last year we were able to secure funding from the National Lottery for a 5 year community resilience project which will help us develop stronger more resilient communities. The project has offered a range of activities including cookery courses, a monthly community lunch, a breakfast club, new volunteering opportunities, multi sports and girls football sessions. It is very encouraging that our community are so excited to be back at the centre.

None of the above could have been achieved without outside funding for which the charity is very grateful. The Development Manager has been able to secure funding and income generation to support the work of the charity, including substantial funding from the Henry Smith Charity. A number of other funders have continued to support our work including Children in Need, the P H Holt Foundation, Community Foundation for Merseyside, Cash 4 Kids and the Steve Morgan Foundation (mental wellbeing support for our community after the pandemic). We would also like to thank the following for their support with activities for our young people: Postcode Neighbourhood Fund, the Arete Foundation, Merseyside Police Youth Diversionary Fund and Living Well Sefton.

Finally, as we look forward to the next few years, it will be imperative that we can build strong partnerships with others and with this in mind we would also like to thank Liverpool Football Foundation, the Sovini Group and 23 Foundation for continuing to believe in the Brunswick Youth and Community Centre and all that we are trying to achieve. Strong partnerships will create a stronger, more resilient community.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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**Financial review**

The Trustees and the Committee would like to thank the following donors to general funds for their generosity during the last financial year:

Groundwork UK  
Barchester Health  
Tribus Watchmakers Limited  
Bauer Radio City  
Carpenters Group  
One Vision Housing  
NorDan UK  
Neighbourly UK  
Warrant Group Limited  
V R Thorn Charity  
Gourmet Society  
National Heritage  
Turley Associates  
Canal and River Trust  
Percy Bilton Trust  
Mr and Mrs J E Coleman

There was total income of £358,195 for the year, as shown in the Statement of Financial Activities. Expenditure totalled £249,056 leaving total funds carried forward of £217,998 at 31 March 2022. Total carried forward restrictive funds were £27,815 and a full analysis of Restricted Funds is shown at note 13.

The Trustees have determined that 'free' reserves should be maintained which could be called upon if the organisation saw a downturn in grants and donations. Ideally the board would like to have available sufficient funds to cover 6 months' normal operating expenditure which has been calculated as £132,000. Of the total unrestricted funds held at the year-end of £190,183, free reserves amounted to £187,148. Free reserves represent the freely expendable funds of the charity and are calculated as total unrestricted funds less amounts tied up in fixed assets. The trustees are satisfied that the free reserves as of 31 March 2022 are sufficient to cover the charity's reserves target.

**Structure, governance and management**

Brunswick Youth And Community Centre is a company limited by guarantee. The company was incorporated on 28 November 2008, and on 31 March 2009 the net assets of the charity 'Brunswick Youth Club' (an unincorporated charitable trust) were transferred to the company.

The charitable trust had originally been established in 1947 by ex-Prisoners of War of Oflag 79 Brunswick, Germany.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The Management Committee, who are also the trustees, and the directors for the purpose of company law, and who served during the year were:

R C C Taylor (Chairman)  
D P Clarke (Hon. Treasurer)  
C A L Hayward  
S McCormick (Appointed 18 May 2021)  
M Conlan (Appointed 18 May 2021, Resigned 14 January 2022)

Presidents:

T J Marshall  
S D Lewis (Vice President)  
I R Short (Vice President)  
W B Stoddart (Vice President)  
J R Syvret (Vice President)

Centre Manager:

Keith Lloyd

None of the Management Committee has any beneficial interest in the company. All of the Management Committee are members of the company and guarantee to contribute £1 in the event of a winding up.

Management Committee Responsibilities:

To provide and manage a centre for use as a youth centre conducted in conformity with principles and objectives of the Merseyside Youth Association Limited.

The Management Committee is responsible for the supervision of the Centre Manager, who is responsible for the daily implementation of policies.

The Management Committee has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**Small company provisions**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of Management Committee

**R C C Taylor**

Trustee

Dated: 18 November 2022

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF MANAGEMENT COMMITTEE RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

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The Management Committee, who are also the directors of Brunswick Youth And Community Centre for the purpose of company law, are responsible for preparing the Management Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Management Committee 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Management Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE INDEPENDENT EXAMINER'S REPORT**

## **TO THE MANAGEMENT COMMITTEE OF BRUNSWICK YOUTH AND COMMUNITY CENTRE**

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I report to the Management Committee on my examination of the financial statements of Brunswick Youth And Community Centre (the charity) for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the Management Committee 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 , 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.

### **Mr Tony Stanley ACA**

BWM  
Chartered Accountants  
Tempest  
Suite 5.1  
12 Tithebarn Street  
Liverpool  
L2 2DT

Dated: 12 December 2022

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

**Current financial year**

		<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	<b>Notes</b>				
<b><u>Income from:</u></b>					
Donations and legacies	<b>3</b>	36,465	-	36,465	26,836
Charitable activities	<b>4</b>	235,107	86,623	321,730	321,490
<b>Total income</b>		<u>271,572</u>	<u>86,623</u>	<u>358,195</u>	<u>348,326</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	<b>5</b>	171,945	77,111	249,056	308,211
<b>Net movement in funds</b>		99,627	9,512	109,139	40,115
Fund balances at 1 April 2021		<u>90,556</u>	<u>18,303</u>	<u>108,859</u>	<u>68,744</u>
<b>Fund balances at 31 March 2022</b>		<u><u>190,183</u></u>	<u><u>27,815</u></u>	<u><u>217,998</u></u>	<u><u>108,859</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	26,836	-	26,836
Charitable activities	4	229,238	92,252	321,490
<b>Total income</b>		<u>256,074</u>	<u>92,252</u>	<u>348,326</u>
<b>Expenditure on:</b>				
Charitable activities	5	217,207	91,004	308,211
<b>Net movement in funds</b>		38,867	1,248	40,115
Fund balances at 1 April 2020		<u>51,689</u>	<u>17,055</u>	<u>68,744</u>
<b>Fund balances at 31 March 2021</b>		<u><u>90,556</u></u>	<u><u>18,303</u></u>	<u><u>108,859</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET**

**AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		3,035		14,828
<b>Current assets</b>					
Cash at bank and in hand		244,670		151,469	
<b>Creditors: amounts falling due within one year</b>	11	(29,707)		(57,438)	
Net current assets			214,963		94,031
<b>Total assets less current liabilities</b>			217,998		108,859
<b>Income funds</b>					
Restricted funds	13		27,815		18,303
Unrestricted funds			190,183		90,556
			217,998		108,859

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 2022.

The Management Committee acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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 Management Committee on 18 November 2022

R C C Taylor  
Trustee

Company Registration No. 06761002

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

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## **1 Accounting policies**

### **Company information**

Brunswick Youth And Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 104 Marsh Lane, Bootle, Merseyside, L20 4JQ.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

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

### **1.3 Charitable funds**

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

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

### **1.4 Income**

Voluntary income is received by way of donations and gifts and is included in the full statement of financial activities when receivable. The value of services provided by volunteers has not been included.

Grants are recognised in full in the statements of financial activities in the year in which they are receivable.

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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure reflects all amounts paid and accrued during the year. All costs are allocated between expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

**Charitable expenditure**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

**Governance costs**

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to strategic management of the charity.

**1.6 Tangible fixed assets**

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

All fixed assets costing more than £500 are capitalised at cost.

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

Land and buildings	10% straight line basis
Fixtures, fittings & equipment	50% straight line basis
Motor vehicles	25% straight line basis

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 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.

**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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**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 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income and gains falling within these exemptions.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**1.12 Pensions**

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts in the year in which they are paid.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Management Committee 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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**3 Donations and legacies**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	£
Donations and gifts	36,465	12,450
HMRC CJRS Grant	-	14,386
	<u>36,465</u>	<u>26,836</u>

**4 Charitable activities**

	<b>Youth &amp; Henry Smith Community Trust Fund Centre and National Lottery Community Fund</b>	<b>Total</b>	Youth & Henry Smith Community Trust Fund Centre and National Lottery Community Fund	<b>Total</b>
	<b>2022</b>	<b>2022</b>	2021	2021
	<b>£</b>	<b>£</b>	£	£
Income within charitable activities	17,000	-	17,000	13,884
Performance related grants	21,350	86,623	107,973	38,100
Other income	196,757	-	196,757	177,254
	<u>235,107</u>	<u>86,623</u>	<u>321,730</u>	<u>229,238</u>
	<u>235,107</u>	<u>86,623</u>	<u>321,730</u>	<u>229,238</u>
Analysis by fund				
Unrestricted funds	235,107	-	235,107	229,238
Restricted funds	-	86,623	86,623	-
	<u>235,107</u>	<u>86,623</u>	<u>321,730</u>	<u>229,238</u>
	<u>235,107</u>	<u>86,623</u>	<u>321,730</u>	<u>229,238</u>
<b>Performance related grants</b>				
Sefton MBC	21,350	-	21,350	38,100
Henry Smith Trust Fund	-	81,143	81,143	-
Liverpool FC Foundation	-	5,480	5,480	-
	<u>21,350</u>	<u>86,623</u>	<u>107,973</u>	<u>38,100</u>
	<u>21,350</u>	<u>86,623</u>	<u>107,973</u>	<u>38,100</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**5 Charitable activities**

	Youth & Henry Smith Community Trust Fund Centre and National Lottery Community Fund		Total 2022	Total 2021
	£	£	£	£
Staff costs	78,490	69,907	148,397	146,245
Depreciation and impairment	11,793	-	11,793	16,555
Repairs and maintenance	40,434	-	40,434	96,589
Printing and stationery	5,180	-	5,180	5,464
Motor and travel	2,609	-	2,609	2,450
Light and heat	597	-	597	12,735
Water charges	1,403	-	1,403	1,981
Insurance	3,242	-	3,242	3,681
Cleaning and laundry	6,361	-	6,361	4,499
Sundry expenses	10,186	1,724	11,910	9,478
Sports and recreation	14,476	-	14,476	6,570
	<u>174,771</u>	<u>71,631</u>	<u>246,402</u>	<u>306,247</u>
Share of support costs (see note 6)	239	-	239	116
Share of governance costs (see note 6)	2,415	-	2,415	1,848
	<u>177,425</u>	<u>71,631</u>	<u>249,056</u>	<u>308,211</u>
<b>Analysis by fund</b>				
Unrestricted funds	171,945	-	171,945	
Restricted funds	5,480	71,631	77,111	
	<u>177,425</u>	<u>71,631</u>	<u>249,056</u>	

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**5 Charitable activities**

**(Continued)**

For the year ended 31 March 2021

	Youth & Henry Smith Community Trust Fund Centre and National Lottery Community Fund	Total 2021
	£	£
Staff costs	97,104	146,245
Depreciation and impairment	16,555	16,555
Repairs and maintenance	96,589	96,589
Printing and stationery	5,464	5,464
Motor and travel	2,450	2,450
Light and heat	12,735	12,735
Water charges	1,981	1,981
Insurance	3,681	3,681
Cleaning and laundry	4,499	4,499
Sundry expenses	9,478	9,478
Sports and recreation	6,570	6,570
	<u>257,106</u>	<u>306,247</u>
Share of support costs (see note 6)	116	116
Share of governance costs (see note 6)	1,848	1,848
	<u>259,070</u>	<u>308,211</u>
<b>Analysis by fund</b>		
Unrestricted funds	217,207	217,207
Restricted funds	41,863	91,004
	<u>259,070</u>	<u>308,211</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**6 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank charges	239	-	239	116	-	116
Independent examination fees	-	1,056	1,056	-	924	924
Payroll	-	1,359	1,359	-	924	924
	<u>239</u>	<u>2,415</u>	<u>2,654</u>	<u>116</u>	<u>1,848</u>	<u>1,964</u>
Analysed between Charitable activities	<u>239</u>	<u>2,415</u>	<u>2,654</u>	<u>116</u>	<u>1,848</u>	<u>1,964</u>

Governance costs includes fees paid to the Independent Examiner's of £1,056 (2021 : £924).

**7 Management Committee**

None of the Management Committee (or any persons connected with them) received any remuneration during the year or was reimbursed expenses during the year (2021: £nil).

**8 Employees**

The average monthly number of employees during the year was: 11

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Youth leaders and assistants	<u>11</u>	<u>13</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	137,272	135,471
Social security costs	5,216	4,719
Other pension costs	5,909	6,055
	<u>148,397</u>	<u>146,245</u>

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

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**9 Tangible fixed assets**

	Land and buildings	Fixtures, Motor vehicles fittings & equipment		Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	48,255	40,223	12,140	100,618
At 31 March 2022	48,255	40,223	12,140	100,618
<b>Depreciation and impairment</b>				
At 1 April 2021	48,255	31,465	6,070	85,790
Depreciation charged in the year	-	8,758	3,035	11,793
At 31 March 2022	48,255	40,223	9,105	97,583
<b>Carrying amount</b>				
At 31 March 2022	-	-	3,035	3,035
At 31 March 2021	-	8,758	6,070	14,828

**10 Financial instruments**

	2022 £	2021 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at cost	244,670	151,469
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	5,637	19,687

**11 Creditors: amounts falling due within one year**

	Notes	2022 £	2021 £
Deferred income	12	24,070	37,751
Accruals		5,637	19,687
		29,707	57,438

**12 Deferred income**

	2022 £	2021 £
Other deferred income	24,070	37,751

Deferred income is included in the financial statements as follows:

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>12 Deferred income</b>	<b>(Continued)</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	24,070	37,751
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 April 2021	37,751	41,357
Released from previous periods	(37,751)	(41,357)
Resources deferred in the year	24,070	37,751
	<u>          </u>	<u>          </u>
Deferred income at 31 March 2022	<u>24,070</u>	<u>37,751</u>

**13 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>			<b>Movement in funds</b>			
	<b>Balance at 1 April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Henry Smith Trust Fund	17,055	50,752	(49,504)	18,303	50,752	(71,631)	18,303
Liverpool FC Foundation	-	41,500	(41,500)	-	41,500	(41,500)	-
	<u>17,055</u>	<u>92,252</u>	<u>(91,004)</u>	<u>18,303</u>	<u>92,252</u>	<u>(113,131)</u>	<u>18,303</u>

**Henry Smith Trust Fund and National Lottery Community Fund**

The aim of this project is to offer sustainable funding to encourage a youth service universal offer that supports young people opportunities in developing their health and wellbeing.

**Liverpool FC Foundation**

This has been spent on a replacement kitchen in the building.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**14 Analysis of net assets between funds**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Fund balances at 31 March 2022 are represented by:						
Tangible assets	3,035	-	3,035	14,828	-	14,828
Current assets/(liabilities)	187,148	27,815	214,963	75,728	18,303	94,031
	<u>190,183</u>	<u>27,815</u>	<u>217,998</u>	<u>90,556</u>	<u>18,303</u>	<u>108,859</u>

**15 Related party transactions**

There are no related party transactions which required disclosure during the year (2021 - none).

**16 Company Limited by Guarantee**

The charitable company is limited by guarantee and has no share capital. In the event of the charitable company being wound up, the liability of the members in respect of their guarantee is limited to £1.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE**

England & Wales - Charity number 1130227

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# Accounts

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Charity Registration No. 1130227

Company Registration No. 06761002 (England and Wales)

**BRUNSWICK YOUTH AND COMMUNITY CENTRE**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Management Committee</b>	R C C Taylor D P Clarke C A L Hayward S McCormick M Conlan
<b>Secretary</b>	D P Clarke
<b>Charity number</b>	1130227
<b>Company number</b>	06761002
<b>Principal address</b>	104 Marsh Lane Bootle Merseyside L20 4JQ
<b>Registered office</b>	104 Marsh Lane Bootle Merseyside L20 4JQ
<b>Independent examiner</b>	Mr Peter Taaffe FCA CTA DChA BWM Castle Chambers 43 Castle Street Liverpool L2 9SH
<b>Bankers</b>	Cater Allen Bank 9 Nelson Street Bradford BD1 5AN  Lloyds Bank plc 2-12 Lord Street Liverpool L2 1TS

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# BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE CONTENTS

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Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 20

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**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2021**

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The Management Committee present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, 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) (as amended for accounting periods commencing from 1 January 2016).

**Objectives and activities**

The charity's objects are to provide a programme of activities for the youth of Bootle using the Centre's premises and equipment to their maximum potential.

The aims of the Centre are to help persons under the age of 25 years through leisure time activities to develop their physical and spiritual capabilities so that they may grow to full maturity as individuals and members of society. The Centre also aims to benefit the wider community of Bootle and Sefton areas and the neighbourhood without distinction, by associating together the said residents and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities for recreation leisure time with the objective of improving the conditions of life for those residents.

Policies adopted:-

- Reviewing and maintaining the Centre's facilities.
- Employing staff to provide a daily programme of activities for young people aged 11 to 18.
- Running a Junior Kids Club for children aged 7 to 11.
- Providing trips outside the immediate locality both in the UK and overseas.
- Ensuring that the Centre has sufficient income to cover the overheads incurred.

There have been no material changes in policies following incorporation.

The Management Committee have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities they charity should undertake.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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## **Achievements and performance**

In this financial year, the charity has experienced unprecedented challenges in relation to the coronavirus pandemic and had to adapt its services to meet the needs of the community. At the start of the initial lockdown period, schools were unprepared and the voucher scheme for children who receive free school dinners was not in place. The Brunswick Youth and Community Centre immediately put into place a system for our local children and young people to access a daily packed lunch. This service ran throughout the first lockdown and has continued during subsequent lockdowns, providing on average 70 meals a day at the peak. Even outside of the lockdown periods, the Brunswick Youth and Community Centre Covid-19 response has continued to deliver weekly food hampers to support the local community.

The charity has always been committed to working together with other organisations so that we can achieve more and offer the best possible support to the community. We have built a network of organisations including Holiday Hunger, who made sandwiches for us, the Venus Centre, who we refer to and vice versa for support and foodstuffs. We also liaise with a number of community centres, so that we can share large donations with others in the Sefton area. By pulling together in this way and supporting each other we have been able to maximise the impact and support we could offer.

Over the past year the Steve Morgan Foundation and the National Lottery and Children in Need have offered financial support to the Brunswick Youth and Community Centre, so that we in turn have been able to support our community through delivery of activities for young people, transport for key workers, and sourcing food and materials for care packages. It has also enabled us to and roll out health and wellbeing programmes, including art and music sessions and homework support. The 23 Foundation has also supported us in sourcing donations of food. We have also received donations from a number of local and national funders such as the Community Foundation for Merseyside, LCRares, the Leathersellers' Company and Cash for Kids to help with the purchase of food and to pay for some sessional workers to come in and support us with the logistics. This funding has enabled us to:

- Provide 10,460 lunches
- Deliver 620 hot evening meals
- Deliver 1,526 food hampers
- Provide 7.0 tonnes of food to supplement meals
- Provide £980.00 worth of ASDA vouchers
- Provide £3,600.00 in vouchers towards school uniforms
- Provide £2,500.00 worth of Christmas gifts to children, young people and families

In addition to the need for support with the provision of food, there has been and remains a growing need to support the wellbeing of young people and the wider community. We have been providing information and support to our young people and the community through:

- Advice and information by telephone and social media to individual young people
- Contacting families directly to offer support for their children and young people (eg access to print for homework and free lunches)
- Developing a programme of youth activities via social media for both our junior and senior youth club to maintain relationships and offer family support
- Loan of tablets to support at home learning

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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- Working in partnership with Marie Clarke Family Wellbeing Centre to provide food and vouchers
- Working in partnership with Merseyside Police in providing outreach workers to encourage large groups of young people to self-isolate and understand social distancing
- Supporting young carers with shopping and other essential items
- Providing space for young carers to support their health and wellbeing
- Maximising the use of the Brunswick site, including the garden area, in providing resources to support young people's anxiety issues
- Providing 12 bicycles to key workers
- Offering in person support in line with national rules and guidance such as social distanced homework club, young ambassadors, outreach, and activities to promote health and wellbeing
- developing and delivering socially distanced and safe experiences for local children, young people, and families during the Halloween and Christmas periods

As restrictions ease, we will have substantial work to do to re-engage some of our young people in positive activities and support them to make positive choices as part of our ongoing commitment to divert young people away from the risks of engaging with gangs.

As we seek to return to normality following the pandemic, young people will need our support and guidance more than ever, especially if they have had to deal with mental health issues, ill health or bereavement. We are creating an environment to improve mental wellbeing and this will continue to be one of our key objectives.

We also want to help our community become more resilient, be this with mental or physical wellbeing, by offering support and advice on employment, life skills and ways of reducing social isolation. We want to be able to give our community the skills to create better opportunities in the future for themselves and their families.

Partnership working will also be a key area of development following up our recent partnership with Liverpool FC Foundation and continuing to work closely with a number of local organisations, like Litherland YCC and Sing Plus. We value their support and we continue to work with them to enable all young people to have new opportunities to develop as young adults.

This is a pivotal time for the charity as we develop our community kitchen, wellbeing area and community garden and these will be the tools used to help reach more people, create new skills and volunteering opportunities and improve the health and wellbeing of our children, young people and the wider community.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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## **Financial review**

The Trustees and the Committee would like to thank the following donors to general funds for their generosity during the last financial year:

Mrs C Behrend  
Base Energy Service  
Mr A W Shone  
One Vision Housing  
Bauer Radio  
Edward Goslin Foundation  
Awards for All  
Gourmet Society  
V R Thorn Charity  
Rank Foundation  
Savills UK  
Carpenters Ltd  
Skelton Charity  
Woodward Trust  
Mr & Mrs Corlett  
Neighbourly Ltd  
The 7 Stars Foundation  
The Archer Trust  
The Edward Bibby Fund  
Loftus Ltd

There was total income of £348,326 for the year, as shown in the Statement of Financial Activities. Expenditure totalled £308,211 leaving funds carried forward of £108,859 at 31 March 2021. The analysis of Restricted Funds is shown at note 13.

## **Structure, governance and management**

Brunswick Youth And Community Centre is a company limited by guarantee. The company was incorporated on 28 November 2008, and on 31 March 2009 the net assets of the charity 'Brunswick Youth Club' (an unincorporated charitable trust) were transferred to the company.

The charitable trust had originally been established in 1947 by ex-Prisoners of War of Oflag 79 Brunswick, Germany.

The Management Committee, who are also the trustees, and the directors for the purpose of company law, and who served during the year were:

R C C Taylor (Chairman)  
D P Clarke (Hon. Treasurer)  
C A L Hayward  
S McCormick (Appointed 1 April 2019)  
M Conlan (Appointed 1 April 2019)

Presidents:

T J Marshall (President - Appointed 29 March 2021)  
A W Shone (President - retired 29 March 2021)  
S D Lewis (Vice President)  
I R Short (Vice President)  
W B Stoddart (Vice President)  
J R Syvret (Vice President)

Centre Manager:  
Keith Lloyd

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**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2021***

---

None of the Management Committee has any beneficial interest in the company. All of the Management Committee are members of the company and guarantee to contribute £1 in the event of a winding up.

Management Committee Responsibilities:

To provide and manage a centre for use as a youth centre conducted in conformity with principles and objectives of the Merseyside Youth Association Limited.

The Management Committee is responsible for the supervision of the Centre Manager, who is responsible for the daily implementation of policies.

The Management Committee has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**Small company provisions**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of Management Committee

**R C C Taylor**

Trustee

Dated: 21 September 2021

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF MANAGEMENT COMMITTEE RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

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The Management Committee, who are also the directors of Brunswick Youth And Community Centre for the purpose of company law, are responsible for preparing the Management Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Management Committee 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Management Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE INDEPENDENT EXAMINER'S REPORT**

## **TO THE MANAGEMENT COMMITTEE OF BRUNSWICK YOUTH AND COMMUNITY CENTRE**

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I report to the Management Committee on my examination of the financial statements of Brunswick Youth And Community Centre (the charity) for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the Management Committee 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 , 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.

### **Mr Peter Taaffe FCA CTA DChA**

BWM  
Chartered Accountants  
Castle Chambers  
43 Castle Street  
Liverpool  
L2 9SH

Dated: 21 September 2021

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

**Current financial year**

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income from:</u></b>					
Donations and legacies	3	26,836	-	26,836	12,383
Charitable activities	4	229,238	92,252	321,490	191,737
<b>Total income</b>		256,074	92,252	348,326	204,120
<b><u>Expenditure on:</u></b>					
Charitable activities	5	217,207	91,004	308,211	201,507
<b>Net movement in funds</b>		38,867	1,248	40,115	2,613
Fund balances at 1 April 2020		51,689	17,055	68,744	66,131
<b>Fund balances at 31 March 2021</b>		90,556	18,303	108,859	68,744

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2021**

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b><u>Income from:</u></b>				
Donations and legacies	3	12,383	-	12,383
Charitable activities	4	137,504	54,233	191,737
<b>Total income</b>		149,887	54,233	204,120
<b><u>Expenditure on:</u></b>				
Charitable activities	5	148,525	52,982	201,507
<b>Net movement in funds</b>		1,362	1,251	2,613
Fund balances at 1 April 2019		50,327	15,804	66,131
<b>Fund balances at 31 March 2020</b>		51,689	17,055	68,744

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET**

**AS AT 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		14,828		13,867
<b>Current assets</b>					
Cash at bank and in hand		151,469		104,903	
<b>Creditors: amounts falling due within one year</b>	11	(57,438)		(50,026)	
Net current assets			94,031		54,877
<b>Total assets less current liabilities</b>			108,859		68,744
<b>Income funds</b>					
Restricted funds	12		18,303		17,055
Unrestricted funds			90,556		51,689
			108,859		68,744

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 2021.

The Management Committee / Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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 Management Committee on 21 September 2021

R C C Taylor  
Trustee

Company Registration No. 06761002

# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **1 Accounting policies**

##### **Company information**

Brunswick Youth And Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 104 Marsh Lane, Bootle, Merseyside, L20 4JQ.

##### **1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the accounts and as detailed in the Trustees' report the Management Committee have considered the impact of Covid-19 on the charity and the Management Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity have availed the Coronavirus job retention scheme post year end. Thus, the Management Committee continue to adopt the 'going concern' basis of accounting in preparing the accounts.

##### **1.3 Charitable funds**

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

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

##### **1.4 Income**

Voluntary income is received by way of donations and gifts and is included in the full statement of financial activities when receivable. The value of services provided by volunteers has not been included.

Grants are recognised in full in the statements of financial activities in the year in which they are receivable.

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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure reflects all amounts paid and accrued during the year. All costs are allocated between expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

**Charitable expenditure**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

**Governance costs**

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to strategic management of the charity.

**1.6 Tangible fixed assets**

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

All fixed assets costing more than £500 are capitalised at cost.

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

Land and buildings	10% straight line basis
Fixtures, fittings & equipment	50% straight line basis
Motor vehicles	25% straight line basis

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 net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible 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.

**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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**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 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income and gains falling within these exemptions.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Management Committee 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 YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**3 Donations and legacies**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Donations and gifts	12,450	12,383
HMRC CJRS Grant	14,386	-
	<u>26,836</u>	<u>12,383</u>

**4 Charitable activities**

	Youth & Community Centre	Youth Investment Fund & Community Development Fund	Total 2021	Youth & Community Centre	Youth Investment Fund & Community Development Fund	Total 2020
	2021	2021		2020	2020	
	£	£	£	£	£	£
Income within charitable activities	13,884	-	13,884	52,071	-	52,071
Performance related grants	38,100	92,252	130,352	25,000	54,233	79,233
Other income	177,254	-	177,254	60,433	-	60,433
	<u>229,238</u>	<u>92,252</u>	<u>321,490</u>	<u>137,504</u>	<u>54,233</u>	<u>191,737</u>
Analysis by fund						
Unrestricted funds	229,238	-	229,238	137,504	-	137,504
Restricted funds	-	92,252	92,252	-	54,233	54,233
	<u>229,238</u>	<u>92,252</u>	<u>321,490</u>	<u>137,504</u>	<u>54,233</u>	<u>191,737</u>
<b>Performance related grants</b>						
Sefton MBC	38,100	-	38,100	25,000	-	(25,000)
Youth Investment Fund	-	50,752	50,752	-	44,596	(44,596)
Liverpool FC Foundation	-	41,500	41,500	-	9,637	(9,637)
	<u>38,100</u>	<u>92,252</u>	<u>130,352</u>	<u>25,000</u>	<u>54,233</u>	<u>79,233</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**5 Charitable activities**

	Youth & Community Centre	Youth Investment Fund & Community Developme nt Fund	Total 2021	Total 2020
	£	£	£	£
Staff costs	97,104	49,141	146,245	123,586
Depreciation and impairment	16,555	-	16,555	7,798
Repairs and maintenance	96,589	-	96,589	12,947
Printing and stationery	5,464	-	5,464	2,209
Telephone and postage	-	-	-	2,915
Motor and travel	2,450	-	2,450	3,930
Light and heat	12,735	-	12,735	14,563
Water charges	1,981	-	1,981	6,144
Insurance	3,681	-	3,681	1,108
Cleaning and laundry	4,499	-	4,499	5,725
Sundry expenses	9,478	-	9,478	4,970
Sports and recreation	6,570	-	6,570	13,435
	<u>257,106</u>	<u>49,141</u>	<u>306,247</u>	<u>199,330</u>
Share of support costs (see note 6)	116	-	116	773
Share of governance costs (see note 6)	1,848	-	1,848	1,404
	<u>259,070</u>	<u>49,141</u>	<u>308,211</u>	<u>201,507</u>
<b>Analysis by fund</b>				
Unrestricted funds	217,207	-	217,207	
Restricted funds	41,863	49,141	91,004	
	<u>259,070</u>	<u>49,141</u>	<u>308,211</u>	

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**5 Charitable activities**

**(Continued)**

For the year ended 31 March 2020

	<b>Youth &amp; Community Centre</b>	<b>Youth Investment Fund &amp; Community Developme nt Fund</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	70,604	52,982	123,586
Depreciation and impairment	7,798	-	7,798
Repairs and maintenance	12,947	-	12,947
Printing and stationery	2,209	-	2,209
Telephone and postage	2,915	-	2,915
Motor and travel	3,930	-	3,930
Light and heat	14,563	-	14,563
Water charges	6,144	-	6,144
Insurance	1,108	-	1,108
Cleaning and laundry	5,725	-	5,725
Sundry expenses	4,970	-	4,970
Sports and recreation	13,435	-	13,435
	<u>146,348</u>	<u>52,982</u>	<u>199,330</u>
Share of support costs (see note 6)	773	-	773
Share of governance costs (see note 6)	1,404	-	1,404
	<u>148,525</u>	<u>52,982</u>	<u>201,507</u>
<b>Analysis by fund</b>			
Unrestricted funds	148,525	-	148,525
Restricted funds	-	52,982	52,982
	<u>148,525</u>	<u>52,982</u>	<u>201,507</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank charges	116	-	116	773	-	773
Independent examination fees	-	924	924	-	702	702
Accountancy	-	924	924	-	702	702
	<u>116</u>	<u>1,848</u>	<u>1,964</u>	<u>773</u>	<u>1,404</u>	<u>2,177</u>
Analysed between Charitable activities	<u>116</u>	<u>1,848</u>	<u>1,964</u>	<u>773</u>	<u>1,404</u>	<u>2,177</u>

Governance costs includes fees paid to the Independent Examiner's of £924 (2020: £702).

**7 Management Committee**

None of the Management Committee (or any persons connected with them) received any remuneration during the year or was reimbursed expenses during the year (2020: £nil).

**8 Employees**

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Youth leaders and assistants	<u>13</u>	<u>10</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	135,471	114,073
Social security costs	4,719	4,320
Other pension costs	6,055	5,193
	<u>146,245</u>	<u>123,586</u>

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

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**9 Tangible fixed assets**

	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	48,255	22,708	12,140	83,103
Additions	-	17,515	-	17,515
At 31 March 2021	48,255	40,223	12,140	100,618
<b>Depreciation and impairment</b>				
At 1 April 2020	48,255	17,945	3,035	69,235
Depreciation charged in the year	-	13,520	3,035	16,555
At 31 March 2021	48,255	31,465	6,070	85,790
<b>Carrying amount</b>				
At 31 March 2021	-	8,758	6,070	14,828
At 31 March 2020	-	4,762	9,105	13,867

**10 Financial instruments**

	2021 £	2020 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at cost	151,469	104,903
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	57,438	50,026

**11 Creditors: amounts falling due within one year**

	2021 £	2020 £
Accruals and deferred income	57,438	50,026

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**12 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2021 £
	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 1 April 2020 £	Income £	Expenditure £	
Youth Investment Fund	9,645	54,233	(46,823)	17,055	50,752	(49,504)	18,303
Community Development Fund	6,159	-	(6,159)	-	-	-	-
Liverpool FC Foundation	-	-	-	-	41,500	(41,500)	-
	<u>15,804</u>	<u>54,233</u>	<u>(52,982)</u>	<u>17,055</u>	<u>92,252</u>	<u>(91,004)</u>	<u>18,303</u>

**Youth Investment Fund**

The aim of this project is to offer sustainable funding to encourage a youth service universal offer that supports young people opportunities in developing their health and wellbeing.

**Liverpool FC Foundation**

This has been spent on renovation of the changing rooms in the building together with the purchase of much needed IT equipment.

**13 Analysis of net assets between funds**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	14,828	-	14,828	13,867	-	13,867
Current assets/ (liabilities)	<u>75,728</u>	<u>18,303</u>	<u>94,031</u>	<u>37,822</u>	<u>17,055</u>	<u>54,877</u>
	<u>90,556</u>	<u>18,303</u>	<u>108,859</u>	<u>51,689</u>	<u>17,055</u>	<u>68,744</u>

**14 Related party transactions**

There are no related party transactions which required disclosure during the year (2020 - none).

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
*FOR THE YEAR ENDED 31 MARCH 2021***

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**15 Company Limited by Guarantee**

The charitable company is limited by guarantee and has no share capital. In the event of the charitable company being wound up, the liability of the members in respect of their guarantee is limited to £1.