

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

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

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 2021**

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

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

- 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

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

**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**

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

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

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

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	12,383	-	12,383
Charitable activities	4	137,504	54,233	191,737
Total income		149,887	54,233	204,120
<u>Expenditure on:</u>				
Charitable activities	5	148,525	52,982	201,507
Net movement in funds		1,362	1,251	2,613
Fund balances at 1 April 2019		50,327	15,804	66,131
Fund balances at 31 March 2020		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 £	£
Fixed assets					
Tangible assets	9		14,828		13,867
Current assets					
Cash at bank and in hand		151,469		104,903	
Creditors: amounts falling due within one year	11	(57,438)		(50,026)	
Net current assets			94,031		54,877
Total assets less current liabilities			108,859		68,744
Income funds					
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**

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

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
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>
Performance related grants						
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>
Analysis by fund				
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

	Youth & Community Centre	Youth Investment Fund & Community Developme nt Fund	Total 2020
	£	£	£
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>
Analysis by fund			
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

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
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:

	2021 Number	2020 Number
Youth leaders and assistants	<u>13</u>	<u>10</u>
Employment costs	2021 £	2020 £
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
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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
	£	£	£	£
Cost				
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
Depreciation and impairment				
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
Carrying amount				
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 £
Carrying amount of financial assets		
Debt instruments measured at cost	151,469	104,903
Carrying amount of financial liabilities		
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
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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 1 April 2019	Income	Expenditure	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£	£	£	£
Youth Investment Fund	9,645	54,233	(46,823)	17,055	50,752	(49,504)	18,303
Community Developeme nt 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
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
*FOR THE YEAR ENDED 31 MARCH 2021***

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.