

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

Management Committee	R C C Taylor D P Clarke C A L Hayward S McCormick
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 Tony Stanley ACA Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
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

	Page
Management Committee report	1 - 4
Statement of Management Committee responsibilities	5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 19

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

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

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

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

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***

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 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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	36,465	-	36,465	26,836
Charitable activities	4	235,107	86,623	321,730	321,490
Total income		<u>271,572</u>	<u>86,623</u>	<u>358,195</u>	<u>348,326</u>
<u>Expenditure on:</u>					
Charitable activities	5	<u>171,945</u>	<u>77,111</u>	<u>249,056</u>	<u>308,211</u>
Net movement in funds		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>
Fund balances at 31 March 2022		<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			
<u>Income from:</u>				
Donations and legacies	3	26,836	-	26,836
Charitable activities	4	229,238	92,252	321,490
Total income		256,074	92,252	348,326
<u>Expenditure on:</u>				
Charitable activities	5	217,207	91,004	308,211
Net movement in funds		38,867	1,248	40,115
Fund balances at 1 April 2020		51,689	17,055	68,744
Fund balances at 31 March 2021		90,556	18,303	108,859

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 £	£
Fixed assets					
Tangible assets	9		3,035		14,828
Current assets					
Cash at bank and in hand		244,670		151,469	
Creditors: amounts falling due within one year	11	(29,707)		(57,438)	
Net current assets			214,963		94,031
Total assets less current liabilities			217,998		108,859
Income funds					
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**

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

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

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
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Income within charitable activities	17,000	-	17,000	13,884	-	13,884
Performance related grants	21,350	86,623	107,973	38,100	92,252	130,352
Other income	196,757	-	196,757	177,254	-	177,254
	<u>235,107</u>	<u>86,623</u>	<u>321,730</u>	<u>229,238</u>	<u>92,252</u>	<u>321,490</u>
Analysis by fund						
Unrestricted funds	235,107	-	235,107	229,238	-	229,238
Restricted funds	-	86,623	86,623	-	92,252	92,252
	<u>235,107</u>	<u>86,623</u>	<u>321,730</u>	<u>229,238</u>	<u>92,252</u>	<u>321,490</u>
Performance related grants						
Sefton MBC	21,350	-	21,350	38,100	-	38,100
Henry Smith Trust Fund	-	81,143	81,143	-	50,752	50,752
Liverpool FC Foundation	-	5,480	5,480	-	41,500	41,500
	<u>21,350</u>	<u>86,623</u>	<u>107,973</u>	<u>38,100</u>	<u>92,252</u>	<u>130,352</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>
Analysis by fund				
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	49,141	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>49,141</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>49,141</u>	<u>308,211</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 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
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

	2022 Number	2021 Number
Youth leaders and assistants	<u>11</u>	<u>13</u>
Employment costs	2022 £	2021 £
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, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	48,255	40,223	12,140	100,618
At 31 March 2022	48,255	40,223	12,140	100,618
Depreciation and impairment				
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
Carrying amount				
At 31 March 2022	-	-	3,035	3,035
At 31 March 2021	-	8,758	6,070	14,828

10 Financial instruments

	2022 £	2021 £
Carrying amount of financial assets		
Debt instruments measured at cost	244,670	151,469
Carrying amount of financial liabilities		
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

12 Deferred income

(Continued)

	2022	2021
	£	£
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:

	Movement in funds			Movement in funds			
	Balance at	Income	Expenditure	Balance at	Income	Expenditure	Balance at
	1 April 2020			1 April 2021			31 March 2022
	£	£	£	£	£	£	£
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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	17,055	92,252	(91,004)	18,303	92,252	(113,131)	18,303
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
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.