

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

Management Committee	R Taylor C Hayward S McCormick J Mitchell A Kirby P Doyle	(Appointed 12 June 2023) (Appointed 12 June 2023) (Appointed 12 June 2023)
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 Suites C,D,E&F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ	
Bankers	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

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

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

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

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

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**

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 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

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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	85,640	-	85,640
Charitable activities	4	89,870	112,624	202,494
Total income		175,510	112,624	288,134
<u>Expenditure on:</u>				
Charitable activities	5	191,133	91,365	282,498
Net (outgoing)/incoming resources before transfers		(15,623)	21,259	5,636
Net income/(expenditure) for the year/ Net movement in funds		(15,623)	21,259	5,636
Fund balances at 1 April 2022		190,183	27,815	217,998
Fund balances at 31 March 2023		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 £	£
Fixed assets					
Tangible assets	9		76,269		46,882
Current assets					
Debtors	11	12,400		15,502	
Cash at bank and in hand		259,023		240,361	
		<u>271,423</u>		<u>255,863</u>	
Creditors: amounts falling due within one year	12	<u>(112,463)</u>		<u>(79,111)</u>	
Net current assets			158,960		176,752
Total assets less current liabilities			<u>235,229</u>		<u>223,634</u>
Income funds					
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**

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>
Performance related grants						
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>
Analysis by fund				
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	91,365
Depreciation and impairment	3,035	-
Repairs and maintenance	25,413	-
Printing and stationery	2,849	-
Telephone, computer & software	5,771	-
Motor and travel	3,970	-
Light and heat	19,201	-
Water charges	4,001	-
Insurance	2,345	-
Cleaning and laundry	5,802	-
Sundry expenses	4,001	-
Sports and recreation	4,499	-
Project expenses	21,580	-
Volunteer expenses	3,554	-
Garden expenses	1,600	-
	<u>188,305</u>	<u>91,365</u>
		<u>279,670</u>
Share of support costs (see note 6)	282	-
Share of governance costs (see note 6)	2,546	-
	<u>191,133</u>	<u>91,365</u>
	<u>191,133</u>	<u>282,498</u>
Analysis by fund		
Unrestricted funds	191,133	-
Restricted funds	-	91,365
	<u>191,133</u>	<u>91,365</u>
	<u>191,133</u>	<u>282,498</u>

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

6 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
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:

	2024 Number	2023 Number
Youth leaders and assistants	<u>12</u>	<u>11</u>
Employment costs	2024 £	2023 £
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, Motor vehicles fittings & equipment		Total
	£	£	£	£	£
Cost					
At 1 April 2023	95,137	-	40,223	12,140	147,500
Additions	-	13,585	-	37,194	50,779
	<u>95,137</u>	<u>13,585</u>	<u>40,223</u>	<u>49,334</u>	<u>198,279</u>
At 31 March 2024	95,137	13,585	40,223	49,334	198,279
Depreciation and impairment					
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
	<u>57,631</u>	<u>2,717</u>	<u>40,223</u>	<u>21,439</u>	<u>122,010</u>
At 31 March 2024	57,631	2,717	40,223	21,439	122,010
Carrying amount					
At 31 March 2024	37,506	10,868	-	27,895	76,269
	<u>37,506</u>	<u>10,868</u>	<u>-</u>	<u>27,895</u>	<u>76,269</u>
At 31 March 2023	46,882	-	-	-	46,882
	<u>46,882</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,882</u>

10 Financial instruments

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

11 Debtors

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

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
		<u>112,463</u>	<u>79,111</u>

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

13 Deferred income

	2024	2023
	£	£
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:		
	2024	2023
	£	£
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	86,072	44,776
	<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
				27,815	112,625	(91,366)	49,074	154,761	(108,665)	(75,170)	20,000
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.

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 £	Unrestricted funds 2023 £	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	127,678	49,074	176,752
	<u>215,229</u>	<u>20,000</u>	<u>235,229</u>	<u>174,560</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.