

Charity registration number 1130227 (England and Wales)

Company registration number 06761002

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

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**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Objectives and activities (Cont.)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**Financial review**

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

Children in Need

Community Foundation for Merseyside

Cash 4 Kids

Postcode Neighbourhood Fund

Merseyside Police Youth Diversionary Fund

Living Well Sefton

LFC Charity Foundation

23 Foundation

Carpenters Group

One Vision Housing

Sefton CVS

Clarke Charitable Trust

L Bibby Fund

D Behrend

Duchy of Lancaster Benevolent Fund

Skelton Bounty

T.U.U.T Charity

Vola Consortium

South Sefton Development Regeneration

Liverpool Council of Voluntary Services

Anonymous

Community Foundation

Edward Bibby

AW Shone

Bauer Radio City

Youth Investment Fund

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

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


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

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**Small company provisions**

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

On behalf of the board of Management Committee



**Mr R Taylor**

Trustee

Dated: 25/11/25

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

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

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

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

**Responsibilities and basis of report**

As the Management Committee of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Mr Tony Stanley ACA**  
Mitchell Charlesworth  
Accountants

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

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

Prior financial year

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

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

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

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

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

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**1 Accounting policies**

**Company information**

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

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

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

**1.3 Charitable funds**

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

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

**1.4 Income**

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



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

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**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.12 Taxation**

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

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

**1.13 Pensions**

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

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

**4 Charitable activities**

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

**5 Other income**

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

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

**6 Charitable activities**

**(Continued)**

**For the year ended 31 March 2024**

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

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

**10 Tangible fixed assets**

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

**11 Debtors**

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

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

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

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

**14 Restricted funds**

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

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

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

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

**Transfers to Unrestricted Funds**

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

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

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**17 Operating lease commitments**

**Lessee**

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

**18 Related party transactions**

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

**19 Company Limited by Guarantee**

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