

BRONTE YOUTH & COMMUNITY CENTRE

England & Wales · Charity number 1131577

Details

Other names	THE BRONTE
Status	Registered
Legal form	Charitable company
Company number	06956531
Registered	2009-09-11
Register	View on the Charity Commission register

Contact

Address	BRONTE YOUTH & COMMUNITY CENTRE Trowbridge Street Liverpool L3 5NB
Phone	07735602858
Email	hello@thebronte.org
Website	thebronte.org

Activities

Objects: YOUTH AND COMMUNITY CENTRE FOR THE YOUNG PEOPLE LIVING IN THE BRONTE NEIGHBOURHOOD AND IMMEDIATE ENVIRONS.

Activities: The Bronte Centre provides a facility and service to young people for approximately 50 weeks of the year using a programme that aims to educate and be enjoyable in a warm, welcoming environment. The centre also holds various community based activities to encourage people of the community to meet and interact.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** BRONTE NEIGHBOURHOOD AND IMMEDIATE ENVIRONS.
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£16,657	£523,716	£1,705,298	5
2024-03-31	£277,134	£293,054	-	-
2023-03-31	£162,733	£139,138	-	-
2022-03-31	£17,347	£14,241	-	-
2021-03-31	£52,946	£70,055	-	-

Trustees

Name	Role	Appointed
ANDREA DEARY		2022-06-21
ANTHONY CLARKE MR		2023-12-20
ANTHONY CLEGG		2023-10-18
BERNARD MCNALLY		
GAVIN PETER HEARD		2022-05-17
LOUISE MARIE ASHTON		2025-09-24
MICHAEL ANTHONY SMITH		2025-03-12
PAUL EDWARD SLATER		2025-09-24

Accounts

Company Registration Number - 06956531

The Charity Registration Number is :- 1131577

Bronte Youth & Community Centre
Company Limited by Guarantee
Audited report and accounts

31 March 2025



Bronte Youth & Community Centre

Report and accounts for the year ended 31 March 2025

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Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Bronte Youth & Community Centre.

The charity is also known by its operating name, The Bronte.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission with charity number 1131577.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Trowbridge Street

Liverpool

L3 5NB

Telephone T: 07735 602858

Email Address hello@thebronte.org Web address www.thebronte.org

The registered office of the charity for Companies Act purposes is:-

Studio 6

The Bluecoat, School Lane

Liverpool, L1 3BX

The Trustees in office on the date the report was approved were:-

A Clegg

A Clarke

A Deary

G Heard

B McNally

P Slater

L Ashton

M Smith

Bronte Youth & Community Centre

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Trustees' Annual Report for the year ended 31 March 2025

The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	Appointed	Resigned/Retired
A Clarke		
A Clegg		
A Deary		
G Heard		
B McNally		
J Sorensen		01-Apr-25
P Slater	24-Sep-25	
L Ashton	24-Sep-25	
M Smith	12-Mar-25	

At the Annual General Meeting no Trustees retired.

Sadly we note the passing of John Sorensen after the year end and we would like to recognise his invaluable contributions to the charity. All other Trustees remain in place and any Trustees who retire in the future are eligible for reappointment

All the trustees are also members of the charity.

Company Secretary: Paul Kurthausen.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Youth and community centre for the young people and adults living across Merseyside.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

The charitable company's objects are to provide open access programmes, without distinction, for the people of Merseyside.

Using the club's premises and equipment to their maximum potential. The policies adopted in furtherance of these objects are:

- Reviewing, enhancing and maintaining the club's facilities.
- Employing staff and recruiting volunteers to provide a daily programme of activities for young people.
- Providing facilities and services for approximately 50 weeks of the year.
- Providing a programme that aims to educate, be enjoyable and fun, in a warm and welcoming environment.
- To provide facilities in the interest of social welfare, for recreation and leisure with the objective of improving the quality of life for users.
- Involving members in the planning of activities. Encouraging social interaction between members of the community, young and elderly.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities during the year. The trustees are satisfied that the information provided in the report meets the public benefit reporting requirements.

Bronte Youth & Community Centre

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Trustees' Annual Report for the year ended 31 March 2025

The short term and longer term aims and objectives.

Our short term objective during the reporting period has been focussed on maintaining youth services off site, whilst implementing the Youth Investment Fund Grant and completing the refurbishment of our centre. We have utilised this time to strengthen capacity and capability to ensure our long term aims can be delivered. Our ambition is to multiply the number of beneficiaries of our services and programmes to our maximum capacity, whilst generating trading income to ensure financial sustainability. We have recruited and trained new youth workers, have refreshed and implemented policies and procedures and enabled systems development to ensure we are able to operate efficiently and effectively.

Through legal advice and in line with updated memorandum and articles, we have set up a trading company to allow The Bronte Youth & Community Centre to trade for the ultimate benefit of the Charity. The Bronte YCC Ltd was registered on 13th December 2024 and is wholly owned by The Bronte Charity. Trading will commence when we reopen the building, and the net profits will be gifted back to the Charity to enable the Trustees to meet our objectives.

The main achievements and performance of the charity during the year and the difference the charity's performance during the year has made to the beneficiaries of the charity, benefitted wider society and how they measure up to the objectives set.

The Bronte Youth and Community Centre has been a cornerstone of support for young people and the wider community for over 50 years. As a safe and inclusive environment, it offers opportunities for engagement, education, creativity, and personal development.

In the past The Bronte has been the lifeblood of the St Andrews community for generations, and going forward we are here to ensure that future generations in Merseyside will benefit and enjoy our services. We provide a safe, inclusive, and welcoming environment where all young people and community members – regardless of background - can have fun with their peers, try new activities and thrive together.

Our work is vital in an area where deprivation, unemployment, and crime far exceed national averages. For decades, we've helped thousands of young people overcome significant barriers, offering the tools, encouragement, and opportunities needed to change their life trajectories. Our deep-rooted presence has allowed us to develop a strong understanding of the challenges young people face, and our services have continually evolved to meet their changing needs.

A defining feature of The Bronte is the lived experience embedded in our leadership. 60% of our Board of Trustees grew up in the area and accessed our services as children. This deep personal connection provides us with unmatched insight into the community and a passionate commitment to making a meaningful difference. Our long-standing relationship with the community ensures trust, engagement, and a genuine understanding of what works.

To strengthen our support for young people, we've recruited dedicated youth workers and invested in our team's development through robust training plans. Through funding from a Youth Investment Fund grant, we've enhanced staff skills through training in SEND, safeguarding, first aid, and other key areas. Our ongoing training and supervision ensure our team is equipped with the knowledge needed to address the complex needs of those we serve.

We have created strong partnerships with organisations leading the way in community work, including Positive Pathways, Liverpool John Moores University, Liverpool City Council Neighbourhood Teams, Liverpool Football Club Foundation, and more. These collaborations, alongside our work with local businesses, ensure we remain responsive, impactful, and fully integrated into the community.

Bronte Youth & Community Centre

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Trustees' Annual Report for the year ended 31 March 2025

We aim to promote, build and maintain positive friendships, skills and confidence, empowering children and young people to fulfil their dreams and aspirations. We believe in encouraging and enabling voices and building resilience through accessible and responsive programmes. Through the year we have continued to offer a diverse and engaging range of opportunities, including:

- Weekly open-access youth sessions (children aged 5-10, young people aged 11-18 and SEND (up to age 25).
- Targeted group work (e.g. Social, Emotional and Mental Health support, SEND-friendly programmes, LGBTQ+ groups)
- Regular residential trips for the children and young people
- School holiday activities and food (HAF) programmes, providing healthy meals, enriching activities, and free childcare places to children from low-income families, benefiting their health, wellbeing and learning.
- Creative programmes such as podcasting and art-based activities
- Physical activity sessions, sports coaching and wellbeing sessions
- Social enterprise projects (e.g. youth-led merchandise initiatives)
- Outreach and detached youth work
- Signposting and referrals to external support services

Building on this strong foundation, we will be expanding our offer further to include larger-scale social action projects, enterprise initiatives, and partnerships with local services, organisations, and creative professionals. We have strengthened collaborations with local schools/colleges, detached youth teams, mental health organisations, and creative professionals to ensure we provide holistic, high-quality support. Our redevelopment plans aim to position The Bronte as a forward-thinking, sustainable community asset that meets the needs of today's young people.

When we reopen fully in early 2026, we will expand our youth and community services to offer:

- A dedicated sensory room delivering SEND (up to 25) programmes.
- Targeted support for groups such as NEET, LGBTQ+, and mental health.
- Provisions for families and the wider community.

In addition, we will also offer the following services, which will increase revenue for financial sustainability:

- Outdoor sports pitch hire and hourly rental
- Indoor sports hall hires and fitness classes
- Conference facilities and event spaces
- Room rental

The year under review continues to be significantly influenced by the successful application of the Youth Investment Grant, awarded in July 2023 of £3,454,604.00 capital funding and £690,921.00 revenue funding. The purpose of this grant is to advance the objectives of YIF Phase 2 to:

- 1) create, expand and improve local youth facilities and their services, in order to drive positive outcomes for young people, including improved mental and physical wellbeing, and skills for life and work;
- 2) build/preserve youth facilities that are fit for purpose in left behind areas including having a developed business plan to make the facility financially sustainable and undertaking training/capability building to improve their marketing and revenue generation skills
- 3) develop environmentally sustainable youth facilities;
- 4) drive improvements in youth sector capability;
- 5) improve access, participation and short-term wellbeing of young people including having at least one trained worker/volunteer trained to a recognised qualification in youth work within 12 months of opening; and
- 6) improve the evidence base for the youth sector.

Trulline Construction were appointed and started on site in October 2024. The refurbishment programme has been delayed significantly and works are now anticipated to be complete at the end of 2025.

Bronte Youth & Community Centre

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Trustees' Annual Report for the year ended 31 March 2025

Governance, Leadership and Management of the charity

The charity is governed by a Board of Trustees who are responsible for ensuring compliance with the governing document, charity law, and regulatory requirements. The Board provides strategic leadership, oversees financial management, and ensures that the charity operates in line with its mission and values.

The Board meets regularly throughout the year to provide strategic direction, risk management and oversight. The Board utilises a Finance & General Purposes Committee and a Youth & Community Committee to review performance, approve budgets, and ensure activities are aligned to aims and objectives. Trustees are appointed based on their skills, experience, and commitment to the charity's objectives. New trustees receive a comprehensive induction including an introductory meeting with the Chair and Senior Leadership Team. The Board provides an overview of the charity's operations, governance framework, and trustee responsibilities under the Charities Act and Charity Commission guidance. Prior to being appointed as Trustees, we typically invite potential trustees to sit on the Board as Advisors for a period of up to six months to ensure we are a good fit before formal appointment as Trustee.

The Board delegate day to day management to the senior leadership team. The Centre Manager has primary responsibility for the services provided to our young people and community service users. The Business Manager has primary responsibility for managing commercial activities that drive income to subsidise youth and community services. The senior leadership team provide ongoing briefings to trustees through regular board and committee meetings. A Delegation Framework is in place to devolve responsibilities and ensure operational staff have the appropriate powers, while oversight remains with the Board.

Setting pay and remuneration of key management personnel

The remuneration for the Senior Leadership Team is determined by the Board of Trustees. Decisions are made with regard to the charity's financial position and available funding. The Board considers the scope of the role responsibilities and market information where appropriate, taking a proportionate approach in line with the Charity's size and resources.

Auditor	Mitchell Charlesworth (Audit) Limited, Suites C, D, E & F, 14th Floor The Plaza, 100 Old Hall Street, Liverpool, L3 9JQ
Bankers	National Westminster Bank PLC Liverpool City Office, Stevenson Way, Wavetree, Liverpool, L13 1NW
Solicitors	Hill Dickinson LLP No1 St Paul's Square, Liverpool, L3 93J
Architects	Harrison Stringfellow Architects Ltd 43 Penny Lane, Liverpool, L18 1DE
Accountants	Adding Value Consultancy Ltd, Bluecoat Chambers, Liverpool, L1 3BZ

Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	1,337,851	266,188
Unrestricted Revenue Funds available for the general purposes of the charity	77,916	62,159
Restricted Revenue Funds	1,627,382	305,288
Total Funds	1,705,298	367,447

Financial review of the position at the reporting date, 31 March 2025 .

The financial position for the year ended 31st March 2025 reflects our focus on implementing the YIF grant and building capacity for future financial sustainability. Our regular turnover of £67,422 incorporates non YIF grants to deliver our youth programmes, playschemes and residential trips. This has been subsidised with a small level of donations and fundraising activity to report an operating surplus of £15,757. This excludes a £20,000 National Lottery Awards For All Grant that has helped us to increase scope and engagement in our youth services.

Our balance sheet reserves position has been strengthened by the YIF Capital Grant as we capitalise investment in the building and our net assets now stand at £1,705,298 (2024 £367,447), whilst a review of our reserves places our unrestricted reserves at £77,916 (2024 £62,159).

The Trustees are delighted with the investment in our youth and community centre that is leased to us through Liverpool City Council.

Thanks to DCMS and the Youth Investment Fund for their continued support as we face into delays and a challenging construction landscape. Thanks to SIB for their monitoring, evaluation and relationship management support in helping us deliver against the grant conditions. Thanks to the National Lottery Awards for All, Liverpool City Council and our local councillors for their financial and general support and our Professional Advisors including our Architects Harrison Stringfellow, Insurance Brokers, Griffiths & Armour and our Solicitors, Hill Dickinson. Finally, and very importantly thanks to our staff, volunteers and Board who have worked tirelessly to deliver our services and rebuild for a bright future.

The trustees consider the financial performance by the charity during the year to have been positive and are excited for the future and passionate to deliver against the YIF Grant requirements to create a better future for all those we serve.

Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2025

Policies on reserves.

It is the policy of the charitable company to maintain unrestricted funds which are free reserves at a level to cover redundancy provision and three months running costs should no further funding be received. As at the end of the financial year the unrestricted funds amounted to £77,916 (2024: £62,159).

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The Board maintains a risk register and reviews it regularly to identify and mitigate potential risks to the charity's operations, finances, and reputation. Internal controls and policies are in place to ensure compliance and safeguarding.

During the period, the charity undertook a significant capital refurbishment project. In response, the Board applied enhanced oversight to the associated risks, particularly those relating to potential capital and revenue funding shortfall, cash flow management and the scaling up of operations upon reopening. Specific attention was given to ensuring that expenditure remained aligned with secured funding and that contingency planning was in place to manage any unforeseen costs or delays.

The Trustees also closely monitored the management of government grants and other restricted funding to ensure compliance with funding conditions and reporting requirements. Where appropriate, the charity engaged external professional support, including financial and technical expertise, to provide additional assurance and informed decision-making during this period of increased operational and financial complexity.

The Board remains committed to a proportionate and prudent approach to risk management, ensuring that risks are actively monitored and managed in line with the charity's size, structure and evolving activities.

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2025

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that, the report is consistent with the figures disclosed in the financial statements.

Bronte Youth & Community Centre

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Trustees' Annual Report for the year ended 31 March 2025

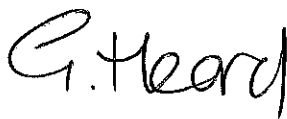
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 34.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 8 December 2025



GAVIN HEARD

Director and Trustee

Bronte Youth & Community Centre
Company Limited by Guarantee
Independent auditors' report
to the members of Bronte Youth & Community Centre

Opinion

We have audited the financial statements of Bronte Youth & Community Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Bronte Youth & Community Centre
Company Limited by Guarantee
Independent auditors' report
to the members of Bronte Youth & Community Centre

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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Company Limited by Guarantee
Independent auditors' report
to the members of Bronte Youth & Community Centre

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Comparative information

The corresponding figures presented in these financial statements were unaudited.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth (Audit) Limited

Anita Mason BA (Hons) BFP FCA
(Senior Statutory Auditor)
on behalf of
Mitchell Charlesworth (Audit) Limited
Accountants and Statutory Auditors

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

17/12/25

Bronte Youth & Community Centre - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds restated
	Notes	2025 £	2025 £	2025 £	2024 £
Income from:					
Donations & Legacies	19	59,146	1,794,145	1,853,291	548,504
Charitable activities	20	5,290	-	5,290	9,278
Investments	22	2,986	-	2,986	1,461
Total Income		67,422	1,794,145	1,861,567	559,243
Expenditure on:					
Charitable activities	26	51,665	472,051	523,716	293,055
Total expenditure		51,665	472,051	523,716	293,055
Net Income for the year		15,757	1,322,094	1,337,851	266,188
Net income after transfers		15,757	1,322,094	1,337,851	266,188
Net movement in funds		15,757	1,322,094	1,337,851	266,188
Reconciliation of funds:-					
Total funds brought forward		62,159	305,288	367,447	101,259
Total funds carried forward		77,916	1,627,382	1,705,298	367,447

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

All activities derive from continuing operations

Bronte Youth & Community Centre - Statement of Financial Activities for the year ended 31 March 2025

Bronte Youth & Community Centre - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Notes	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds restated 2024 £
Income from:				
Donations & Legacies	19	61,636	486,868	548,504
Charitable activities	20	9,278	-	9,278
Investments	22	1,461	-	1,461
Total income		72,375	486,868	559,243
Expenditure on:				
Charitable activities	26	88,295	204,760	293,055
Total expenditure		88,295	204,760	293,055
Net income for the year		(15,920)	282,108	266,188
Net income after transfers		(15,920)	282,108	266,188
Net movement in funds		(15,920)	282,108	266,188
Reconciliation of funds:-				
Total funds brought forward		65,055	36,204	101,259
Total funds carried forward		49,135	318,312	367,447

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

Bronte Youth & Community Centre - Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			Restated
Tangible assets	8	1,630,232	308,358
Investments held as fixed assets	9	2	-
Total fixed assets		1,630,234	308,358
Current assets			
Debtors	10	25,475	15,385
Cash at bank and in hand		523,699	116,764
Total current assets		549,174	132,149
Creditors: amounts falling due within one year	11	(448,910)	(47,335)
Net current assets		100,264	84,814
Net assets		1,730,498	393,172
Creditors: amounts falling due after more than one year	12	(25,200)	(25,725)
The total net assets of the charity		1,705,298	367,447
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds			
Restricted Revenue Funds	15	1,627,382	305,288
		1,627,382	305,288
Unrestricted Funds			
Unrestricted Revenue Funds	15	77,916	62,159
		77,916	62,159
Total charity funds		1,705,298	367,447

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 12.



GAVIN HEARD

Trustee

Approved by the board of trustees on  December 2025

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Bronte Youth & Community Centre

Cash Flow Statement for the year ended 31 March 2025

	2025	2024	
	£	£	
Cash flows from operating activities			
Net cash provided by operating activities as shown below	1,726,350	229,016	
Cash flows from investing activities			
Interest received	2,986	1,461	
Purchase of property, plant and equipment	(1,322,399)	(282,108)	
Purchase of investments	(2)	-	
Net cash provided by investing activities	(1,319,415)	(280,647)	
Cash flows from financing activities			
Net cash provided by financing activities	-	-	
Overall cash provided by all activities	406,935	(51,631)	
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2025	406,935	(51,631)	
Cash and cash equivalents at 1 April 2024	116,764	168,395	
Cash at bank and in hand less overdrafts at 31 March	523,699	116,764	
Reconciliation of net income to net cash flow from operating activities			
Net income as shown in the Statement of Financial Activities	1,337,851	266,188	
Adjustments for :-			
Depreciation charges	525	525	
Dividends, interest and rents from Investments	(2,986)	(1,461)	
Decrease in debtors	(10,090)	(14,722)	
Increase in creditors, excluding loans	401,050	(21,514)	
Net cash provided by operating activities	1,726,350	229,016	
Analysis of cash and cash equivalents			
	2025	2024	
	£	£	
Cash in hand at for the year ended 31 March 2025	523,699	116,764	
Total cash and cash equivalents	523,699	116,764	
Analysis of change in net debt			
	<i>At start</i>	<i>Cash</i>	<i>At end</i>
	<i>of year</i>	<i>Flows</i>	<i>of year</i>
Cash	116,764	406,935	523,699

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration.

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 do not incorporate the results, assets and liabilities of the charity's wholly owned subsidiary, The Bronte YCC Ltd. Consolidated accounts have not been prepared as these would not be materially different from the single entity financial statements as presented.

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

Going Concern

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

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2025

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Investments in subsidiaries are stated at cost less provision for diminution in value.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Right of use assets are depreciated over the remaining term of the lease.

Construction costs and fees will be depreciated over the remaining term of the lease once the works have been completed.

Improvements and Equipment that were fully depreciated have been written off from the accounts as they will be replaced by the new construction costs.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 8.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2025

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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.

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.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2025

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.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no designated funds.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2025

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Financial instruments

	2025	2024
	£	£
Carrying amount of financial assets		
Debt instruments measured at cost	549,174	132,149
Equity instruments measured at cost	2	0
	<u>549,176</u>	<u>132,149</u>
Carrying amount of financial liabilities		
Measured at cost	448,910	47,335

5 The contribution of volunteers

The trustees value the significant contribution made to the activities of the charity by unpaid volunteers. In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

6 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	100,710	21,596
Employer's National Insurance for all staff	5,250	-
Employer's operating costs of defined contribution pension schemes	2,256	783
Salaries and benefits paid to key management personnel	47,055	36,233
Total salaries, wages and related costs	<u>155,271</u>	<u>58,612</u>

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	8	3
Engaged on management and administration	2	2

The estimated full time equivalent number of all staff employed as above

	<u>10</u>	<u>5</u>
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No employees received emoluments (excluding pension costs) in excess of £60,000 per annum. (2024: none)

7 Remuneration and payments to Trustees and persons connected with them

	2025	2024
	£	£
Remuneration payable to trustees or connected persons		
A Deary	60,000	40,386
Total remuneration	<u>60,000</u>	<u>40,386</u>

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2025

During the year A Deary (Trustee) continued to act as Project Manager to implement the YIF Grant. This work is fully funded by the YIF Revenue Grant. The Board considered the necessary skills and resources required to deliver a successful programme and requested that A Deary undertake the Project Management role whilst remaining as a Trustee. This was ratified by the Board and a Contract for Services is in place for the duration of the funding period that has now been extended to December 2025.

8 Tangible fixed assets

<i>Current Year</i>	Construction costs & fees	Right of use assets	Total
	£	£	£
Cost			
At 1 April 2024	282,108	28,350	310,458
Additions	1,322,399	-	1,322,399
At 31 March 2025	1,604,507	28,350	1,632,857
Depreciation			
At 1 April 2024	-	2,100	2,100
Charge for the year	-	525	525
At 31 March 2025	-	2,625	2,625
Net book value			
At 31 March 2025	1,604,507	25,725	1,630,232
At 31 March 2024	282,108	26,250	308,358

Construction costs and fees relates to the development of the land and buildings on the West side of Trowbridge Street which are subject to charge no MS27908 Secretary of State for Culture Media and Sport.

9 Investments held as fixed assets

	Investments in subsidiaries	Total
	£	£
Carrying values of Investments		
Additions	2	2
At 31 March 2025	2	2
Analysis between fair value and historical cost		
Investments as above held at cost	2	2

The 100% subsidiary investment is in THE BRONTE YCC LTD, Company number 16135240, incorporated on 13 December 2024. The subsidiary did not start to trade in the year to 31 March 2025.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2025

10 Debtors

	2025	2024
	£	£
Prepayments and accrued income	25,475	15,385

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
		Restated
Trade creditors	418,753	41,173
Accruals	29,198	5,548
Other creditors	959	614
	448,910	47,335

12 Creditors: amounts falling due after one year

	2025	2024
	£	£
		Restated
Other creditors	25,200	25,725

13 Related party transactions

In addition to trustees' remuneration which is fully disclosed in the notes above, Laura Cain, employed as Centre Manager, is the daughter of Bernard McNally, a trustee. Their remuneration is disclosed as part of key management remuneration in note 6.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	1,630,232	1,630,232
Investments at valuation:-			
<i>Fixed asset investments</i>	2	-	2
Current Assets	549,174		549,174
Current Liabilities	(446,060)	(2,850)	(448,910)
Long Term Liabilities	(25,200)	-	(25,200)
	77,916	-	1,627,382
			1,705,298
At 1 April 2024 as restated	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	308,358	308,358
Current Assets	132,149	-	132,149
Current Liabilities	(44,265)	(3,070)	(47,335)
Long Term Liabilities	(25,725)	-	(25,725)
	62,159	-	305,288
			367,447

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2025

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	Restated £	See Note 16 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	62,159	15,757	-	77,916
Total unrestricted and designated funds	62,159	15,757	-	77,916
Restricted funds:-				
Liverpool City Council Pocket Park	15,500	-	-	15,500
PH Holt Foundation	7,680	(6,320)	-	1,360
National Lottery	-	6,015	-	6,015
YIF Capital Grant	282,108	1,322,399	-	1,604,507
Total restricted funds	305,288	1,322,094	-	1,627,382
Total charity funds	367,447	1,337,851	-	1,705,298

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	67,422	(51,665)	-	15,757
Restricted funds:-				
PH Holt Foundation	-	(6,320)	-	(6,320)
YIF Revenue Grant	451,746	(451,746)	-	-
National Lottery	20,000	(13,985)	-	6,015
YIF Capital Grant	1,322,399	-	-	1,322,399
	1,861,567	(523,716)	-	1,337,851

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2025

17 The purposes for which the funds as detailed in note 15 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
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Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Liverpool City Council Pocket Park	Contribution towards the clearing and gardening on a derelict site.
PH Holt Foundation	Contribution towards the Bronte 'Elders & Family Autism' project.
YIF Capital and Revenue Grant	This major grant from the Youth Investment Fund is to: 1) Create, expand and improve local youth facilities and their services, in order to drive positive outcomes for young people, including improved mental and physical wellbeing, and skills for life and work; 2) build/preserve youth facilities that are fit for purpose in left behind areas including having a developed business plan by March 2025 to make the facility financially sustainable and undertaking training/capability building to improve their marketing and revenue generation skills by 31st March 2025; 3) develop environmentally sustainable youth facilities; 4) drive improvements in youth sector capability 5) Improve access, participation and short-term wellbeing of young people including having at least one trained worker/volunteer trained to a recognised qualification in youth work within 12 months of opening; and 6) improve the evidence base for the youth sector.

18 Ultimate controlling party

The charity is under the control of its legal members.

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	6,681	-	6,681	9,867
JW Cain	1,300	-	1,300	-
Total donations and gifts from individuals	7,981	-	7,981	9,867

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants from government and public bodies				
YIF Revenue Grant	-	451,746	451,746	204,760
Merseyside Police	500	-	500	-
Merseyside Play Action Council	1,700	-	1,700	8,500
Department for Education Holiday Activities and Food	13,551	-	13,551	18,364
National Lottery	-	20,000	20,000	-
Liverpool City Council Various	35,014	-	35,014	24,905
Total public sector revenue grants	50,765	471,746	522,511	256,529

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior Year	51,769	204,760	256,529

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants and donations from non public bodies				
Granby Toxteth	400	-	400	-
Total private sector revenue grants	400	-	400	-

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Capital grants from government and public bodies				
YIF Capital Grant	-	1,322,399	1,322,399	282,108
Total public sector capital grants	-	1,322,399	1,322,399	282,108

Capital grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Prior Year	-	282,108	282,108	
Total Donations, Grants and Legacies	59,146	1,794,145	1,853,291	548,504
Prior year	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Total Donations, Grants and Legacies	61,636	486,868	548,504	

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2025	2025	2025	2024
	£	£	£	£
Primary purpose and ancillary trading				
Activities income	5,242	-	5,242	8,780
Room Hire	48	-	48	498
Total Primary purpose and ancillary trading	5,290	-	5,290	9,278

21 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total income from charitable trading	5,290	-	5,290	9,278
Total from charitable activities	5,290	-	5,290	9,278

22 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Bank Interest Receivable	2,986	-	2,986	1,461
Total investment income	2,986	-	2,986	1,461

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

23 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	-	147,765	147,765	57,829
Employers' NI - Charitable activities	3,180	2,070	5,250	-
Defined contribution pension costs - charitable activities	2,256	-	2,256	783
Travel and Subsistence - Charitable Activities	138	167	305	581
Activities, trips, food and residential	18,440	21,637	40,077	32,659
YIF engagement	1,460	13,000	14,460	21,106
Sessional fees	166	1,200	1,366	5,935
Total direct spending	25,640	185,839	211,479	118,893
Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Gross wages and salaries - charitable activities	12,989	44,840	57,829	
Defined contribution pension costs - charitable activities	783	-	783	
Travel and Subsistence - Charitable Activities	581	-	581	
Activities, trips, food and residential	32,459	200	32,659	
YIF engagement	9,426	11,680	21,106	
Sessional fees	5,935		5,935	
Total direct spending	62,173	56,720	118,893	

24 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	-	5,322	5,322	540
Recruitment expenses	-	542	542	2,097
HR costs	-	1,159	1,159	2,283
Entertaining	211	-	211	-
Volunteer costs				
Volunteers' expenses	113	-	113	-

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Premises Expenses

Rent	-	19,385	19,385	-
Storage and removal costs	250	9,505	9,755	-
Rates and water charges	2,404	424	2,828	931
Light heat and power	5,773	1,019	6,792	9,206
Cleaning and waste management	305	54	359	706
Premises repairs, renewals and maintenance	-	-	-	4,958

Administrative overheads

Telephone and internet	426	544	970	327
Stationery and printing	407	122	529	885
IT support, software and consumables	20	7,021	7,041	5,653
Subscriptions	394	201	595	-
Software licences and expenses	343	-	343	-
Advertising and marketing	466	74,904	75,370	18,048
Insurance	2,671	7,645	10,316	1,534
Sundry expenses	134	459	593	251
Construction costs	(180)	-	(180)	-
Equipment costs	-	480	480	-
Project Management	-	126,920	126,920	99,178

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed in Note 25	600	26,654	27,254	7,303
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Professional fees paid to advisors other than the auditor or examiner

Other legal and professional	-	3,852	3,852	17,826
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Financial costs

Bank charges	363	-	363	158
Depreciation & Amortisation in total for the period	525	-	525	525

Total support costs - Current Year

15,225	286,212	301,437	172,409
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Prior Year

	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£

Employee costs not included in direct costs

Training and welfare - staff	12	528	540
Recruitment expenses	396	1,701	2,097
HR costs	-	2,283	2,283

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Premises Expenses

Rates and water charges	931	-	931
Light heat and power	9,206	-	9,206
Cleaning and waste management	706	-	706
Premises repairs, renewals and maintenance	4,718	240	4,958

Administrative overheads

Telephone and internet	327	-	327
Stationery and printing	885	-	885
IT support, software and consumables	70	5,583	5,653
Advertising and marketing	28	18,020	18,048
Insurance	1,534	-	1,534
Sundry expenses	45	206	251
Project Management	284	98,894	99,178

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed in Note 25	-	7,303	7,303
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Professional fees paid to advisors

Other legal and professional	4,544	13,282	17,826
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Financial costs

Bank charges	158	-	158
Depreciation & Amortisation in total for the period	525	-	525

Total support costs - Prior Year	24,369	148,040	172,409
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25 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
Current Year	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	-	-	-	1,080
Auditor's fees	10,800	-	10,800	-
Board costs	-	-	-	673
Total Governance costs	10,800	-	10,800	1,753

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Other financial services	600	26,654	27,254	7,303
Total additional fees included in support costs at Note 24	600	26,654	27,254	7,303

26 Total Charitable expenditure

Current Year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total direct spending	25,640	185,839	211,479	118,893
Total support costs	15,225	286,212	301,437	172,409
Total Governance costs	10,800	-	10,800	1,753
Total charitable expenditure	51,665	472,051	523,716	293,055

Prior Year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Total direct spending	62,173	56,720	118,893
Total support costs	24,369	148,040	172,409
Total Governance costs	1,753	-	1,753
Total charitable expenditure	88,295	204,760	293,055

Bronte Youth & Community Centre

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classssified by activity and not by conventional nominal descriptions.

27 Analysis of income by activity

	2025 £	2024 £
Activity		
Income from charitable activities		
Other charitable activities	5,290	9,278
 Summary of Total Income, including the items above		
Charitable activities	5,290	9,278
Donations & Legacies	1,853,291	548,504
Investment income	2,986	1,461
 Total income as shown in the SOFA	1,861,567	559,243
 Categories of income		
Income from exchange transactions	1,861,567	559,243

28 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025 £	2025 £	2025 £	2025 £	2024 £
Other charitable activities					
Direct costs	211,479	-	-	211,479	118,893
Employee costs not included in direct costs	-	7,234	-	7,234	4,920
Volunteer costs	-	113	-	113	-
Premises expenses	-	39,119	-	39,119	15,801
Administrative overheads	-	222,977	-	222,977	125,876
Professional fees	-	31,106	-	31,106	25,129
Financial costs	-	888	-	888	683
 Total Other charitable activities	211,479	301,437	-	512,916	291,302

Bronte Youth & Community Centre

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Other charitable activities	211,479	301,437	-	512,916	291,302
Total Governance costs as detailed in Note 25	-	10,800	-	10,800	1,753
Total charitable expenditure	211,479	312,237	-	523,716	293,055

Accounts

Company Registration Number - 06956531

The Charity Registration Number is :- 1131577

Bronte Youth & Community Centre

Report and Accounts

31 March 2024



Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Bronte Youth & Community Centre.

The charity is also known by its operating name, The Bronte.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131577.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Trowbridge Street

Liverpool,

L3 5NB

Telephone Temp: 07735 602858

Email Address: hello@thebronte.org Web address: www.thebronte.org

The registered office of the charity for Companies Act purposes is:-

Studio 6

The Bluecoat, School Lane

Liverpool, L1 3BX

The Trustees in office on the date the report was approved were:-

A Clegg

A Clarke

A Deary

G Heard

B McNally

J Sorensen

Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2024

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Name	Appointed	Resigned/Retired
A Clarke	20-Dec-23	
A Clegg	18-Oct-23	
A Deary		
G Heard		
L Lee		25-Sep-23
B McNally		
J Sorensen		

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Youth and community centre for the young people and adults living across Merseyside.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

The charitable company's objects are to provide a programme of activities for the people of the local community using the club's premises and equipment to their maximum potential. The policies adopted in furtherance of these objects are:

- Reviewing and maintaining the club's facilities.
- Employing staff and recruiting volunteers to provide a daily programme of activities for young people.
- Providing facilities and services for approximately 50 weeks of the year.
- Providing a programme that aims to educate, be enjoyable and fun, in a warm and welcoming environment.
- Involving members in the planning of activities. Encouraging social interaction between members of the community, young and elderly.

During the year the Board took advice to update the organisation's purpose in order to meet grant conditions of the new Capital Refurbishment Youth Investment Fund. This included extending the geographical area of benefit to Merseyside, removing the term associate members and to recommend that trustees should be able to come from anywhere. It was agreed to proceed with these changes. Hill Dickinson worked with the Board and facilitated these changes through the Charities Commission and our Memorandum and Articles of Association were updated on 24th April 2024.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities during the year. The trustees are satisfied that the information provided in the report meets the public benefit reporting requirements.

Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2024

The main achievements and performance of the charity during the year

The year under review has been significantly influenced by the successful application of the Youth Investment Grant that comprised a maximum of £3,454,604.00 capital funding and £690,921.00 revenue funding. The purpose of this grant is to advance the objectives of YIF Phase 2 to:

- 1) create, expand and improve local youth facilities and their services, in order to drive positive outcomes for young people, including improved mental and physical wellbeing, and skills for life and work;
- 2) build/preserve youth facilities that are fit for purpose in left behind areas including having a developed business plan by March 2025 to make the facility financially sustainable and undertaking training/capability building to improve their marketing and revenue generation skills by 31st March 2025;
- 3) develop environmentally sustainable youth facilities;
- 4) drive improvements in youth sector capability;
- 5) improve access, participation and short-term wellbeing of young people including having at least one trained worker/volunteer trained to a recognised qualification in youth work within 12 months of opening;
and
- 6) improve the evidence base for the youth sector.

The Board developed a detailed programme to implement this grant and worked with our professional partners to deliver the refurbishment and develop our business plan and processes. Whilst this work was ongoing during the year The Bronte Youth & Community Centre have continued to deliver a wide-ranging Youth Activity programme along with Community events. We run a weekly evening youth club, residential trips including weekend and half term breaks and school holiday playschemes. Our programme of events varies from sports and wellbeing activities to crafting and creative design, through to education and training events. Our community support and events range from community bingo nights, food bank services to drop-in surgeries for our local Councillors.

We had planned to appoint a Contractor to start the refurbishment works in the spring of 2024, but market conditions and soaring inflation created delays in the procurement process as the costs to complete the refurbishment escalated. A significant value engineering process was undertaken and the Board agreed with the funders to descope part of the first floor fit out in order to achieve a contract price that came in on budget and within the Capital Grant value. We are delighted to confirm that Truline Construction were appointed and started on site in October 2024. The Board will now work to raise the additional funds to complete Phase II of the refurbishment. Further funding will create rental and conference spaces to support the future financial sustainability of The Bronte.

The Revenue Grant has been utilised to capacity build and we have invested in new staff and created 7 new employment opportunities. We have new finance processes and systems in place, a new IT infrastructure and HR systems along with a new branding and digitisation strategy. We have been able to test proof of concept programmes driven by our young people to assess future viability and inform our future strategies. All with the aim to increase our scope and quality of services and breath life back into the building and community.

Our impacts are far reaching, but at the core we exist to improve the quality of young peoples lives by providing enjoyable experiences to develop their personal and social skills. Our sports programmes positively impact physical and mental fitness, tackling obesity which is more prevalent in our area of deprivation. Our engagement programmes encourage young people to give feedback and share opinions and our creative activities allow our young people to test and develop their skills and interests. Bringing our young people together encourages teamwork, develops friendships and engages them in positive activities for happier lives.

Whilst the undertaking of such a major grant requires a significant amount of work, we are confident we have a professional team in place to fulfill the grant obligations. When the first Phase of the refurbishment is complete in March 2025, The Bronte will be the only Youth and Community Hub in the Liverpool Central neighbourhood providing a much needed lifeline for our local community and all across Merseyside.

Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2024

Fundraising activities during the year.

The charity has been focusing on capacity building and implementing the YIF grant during the year and regular fundraising activities have been scaled back to allow us to concentrate on these priorities. Our accounts report small levels of fundraising in year and we plan to increase this activity when the centre reopens in line with our sustainability plans.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees of the charity are recruited from the local community where possible but if the right skills and competencies exist outside the local area, under the changes set out in our updated Memorandum & Articles, we will recruit trustees from anywhere. This is subject to a refreshed Trustee Recruitment process that includes an application, interview and vetting process.

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

The trustees have delegated the day-to-day management of the club to the executive leadership team in accordance with our Delegation Framework and broader policies and procedures

Bankers	National Westminster Bank PLC Liverpool City Office, Stevenson Way, Wavetree, Liverpool, L13 1NW
Solicitors	Hill Dickinson LLP No1 St Paul's Square, Liverpool, L3 93J
Architects	Harrison Stringfellow Architects Ltd 43 Penny Lane, Liverpool, L18 1DE
Accountants	Adding Value Consultancy Ltd, Bluecoat Chambers, Liverpool, L1 3BZ

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	266,188	53,408
Unrestricted Revenue Funds available for the general purposes of the charity	62,159	65,055
Designated Fixed Asset Funds	282,108	-
Total Unrestricted Funds	344,267	65,055
Restricted Revenue Funds	23,180	36,204
Total Funds	367,447	101,259

Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2024

Financial review of the position at the reporting date, 31 March 2024 .

The financial position for the year ended 31st March 2024 reflects our focus on implementing the YIF grant and building capacity for future financial sustainability. Our regular turnover of £72,375 incorporates regular grants to deliver our youth programmes, playschemes and residential trips. This has been subsidised with a small level of donations and fundraising activity and we report an operating loss of £15,920.

Our balance sheet reserves position has been strengthened by the YIF Capital Grant as we capitalise investment in the building and our net assets now stand at £367,447 (2023 £101,259), whilst a review of our reserves places our unrestricted reserves at £62,159 (2023 £65,055).

The Trustees are delighted with the investment in our building that is leased to us through Liverpool City Council. We recognise that the small loss reported is as a result of a significant implementation programme that has refocussed much of our capacity to deliver. As we work through the implementation and our financial sustainability plans we will continue to refine these in light of the emerging position and as we move forward we feel proud that we have pushed through barriers to increase the much needed youth and community services for those who need us most.

Thanks to Liverpool City Council and our local councilors for their financial and general support. Thanks to the Youth Investment Fund for enabling us to access capital funds that will secure invaluable services and enrich the lives of so many. Thanks to Social Investment Business who are the Assessors of the YIF Fund and have guided us during the implementation process and to White & Case, Solicitors who have provided pro bono legal support to work through the funding due diligence. Finally, and very importantly thanks to our staff, volunteers and Board who have worked tirelessly to deliver our services and rebuild for a bright future.

The trustees consider the financial performance by the charity during the year to have been satisfactory and a reflection of the focus on delivering against the Grant requirements.

Specific changes in fixed assets are detailed in the notes to the accounts and the Trustees are delighted to have sought capital investment to maintain the building and strengthen the balance sheet.

Policies on reserves.

It is the policy of the charitable company to maintain unrestricted funds which are free reserves at a level to cover redundancy provision and three to six months' running costs should no further funding be received. As at the end of the financial year the unrestricted funds amounted to £62,159 (2023: £65,055).

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2024

Plans For the Future

The Bronte's ethos and values have been established since its foundation in the 1970s and remain our cornerstone today and our work continues to focus on the overall health and happiness of young people and the community. We are passionate about addressing local deprivation and social and health inequalities within our Liverpool City Centre and our plans for the Bronte address this need.

Our plans are to develop a modern refurbished and sustainable centre that is welcoming, accessible, and open to all. The new centre has been designed to deliver against this, but also to drive commercial income so that we are not substantially reliant on local authority and grant funding which has diminished over the years. The YIF funding is specifically aimed at developing youth provisions for the 11-18 year olds. Our plans are significantly focussed on this, while recognising how much the facility and services are needed for children of all ages and the local adult community.

The capital investment secured will generate capacity to allow for the number of young people using our service to increase significantly. Our future income streams are diverse and reflect the drive for a sustainable business model. Our Business Plan sets out our vision to generate commercial income through pitch hire, space hire, room rental, conference & events and catering services.

The current timescales for the redevelopment, directed by the YIF grant agreement aims to complete the refurbishment by the end of March 2025. We moved out of the building in April 2024 to allow for pre construction works to commence and have been operating off site at the nearby Blackburne House on Hope Street.

In addition to the YIF Grant we have worked with Liverpool City Council to secure additional Section 106 funding to refurbish the external playarea, gardens and sports pitch. This funding of £415k will be implemented alongside the internal works with the aim to open the sports pitch at the same time we reopen the centre.

We have a strong committed Board who have capacity and passion to drive these ambitions forward, are aligning to funders who share our approach and want to address and alleviate the same social issues and concerns that impact on young people and society. We have strengthened our Governance processes to ensure we have the appropriate regulatory processes in place to truly maximise the opportunities for our community going forward. Many of the Trustees have lived experience of attending the Bronte as young people. It has been transformational in their lives, inspiring them, their families and community members, improving life chances and making a real difference. We look forward to the next year as we deliver against our plans, continuing the outstanding Bronte legacy that so many people in our community have built from the grass roots upwards.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2024

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

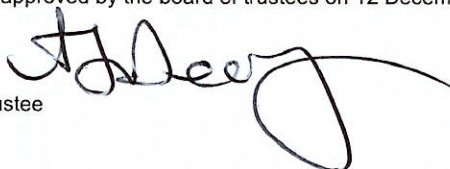
The financial statements are set out on pages 10 to 27.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 12 December 2024.

A DEARY
Director and Trustee



Bronte Youth & Community Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 27 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CIPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Bronte Youth & Community Centre

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

- the financial statements do not accord with those records; or

- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

- have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-



Matthew Brown - Independent Examiner

CIPFA

Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

This report was signed on 12 December 2024

Bronte Youth & Community Centre - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	61,636	486,868	548,504	153,343
Charitable activities	A2	9,278	-	9,278	9,022
Investments	A4	1,461	-	1,461	368
Total income	A	72,375	486,868	559,243	162,733
Expenditure on:					
Charitable activities	B2	88,295	204,760	293,055	139,138
Total expenditure	B	88,295	204,760	293,055	139,138
Net income for the year		(15,920)	282,108	266,188	23,595
Transfers between funds	C	295,132	(295,132)	-	29,813
Net income after transfers	A-B-C	279,212	(13,024)	266,188	53,408
Net movement in funds		279,212	(13,024)	266,188	53,408
Reconciliation of funds:-	E				
Total funds brought forward		65,055	36,204	101,259	77,664
Total funds carried forward		344,267	23,180	367,447	131,072

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

The notes attached on pages 16 to 27 form an integral part of these accounts.

Bronte Youth & Community Centre - Statement of Financial Activities for the year ended 31 March 2024

Bronte Youth & Community Centre - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Income & Endowments from:					
Donations & Legacies	A1	36,364	116,979	153,343	
Charitable activities	A2	9,022	-	9,022	
Investments	A4	368	-	368	
Total income	A	45,754	116,979	162,733	
Expenditure on:					
Raising funds	B1	-	-	-	
Charitable activities	B2	16,844	122,294	139,138	
Tax on surplus on ordinary activities	B3	-	-	-	
Other taxation	B3	-	-	-	
Total expenditure	B	16,844	122,294	139,138	
Net gains on investments	B4	-	-	-	
Net income for the year		28,910	(5,315)	23,595	
Transfers between funds	C	29,813	-	-	
Net income after transfers		58,723	(5,315)	23,595	
Net movement in funds		58,723	(5,315)	23,595	
Reconciliation of funds:-	E				
Total funds brought forward		6,332	71,332	77,664	
Total funds carried forward		65,055	66,017	101,259	
				2024 £	2023 £
Surplus for the year :-					
Net excess of income over expenditure from operations before tax				(15,920)	23,595
				(15,920)	23,595
Add/(deduct) non income and expenditure items:-					
Grants for the acquisition of fixed assets				282,108	-
Net Movement in funds before taxation				266,188	23,595
Funds generated in the year				266,188	23,595

The notes attached on pages 16 to 27 form an integral part of these accounts.

Bronte Youth & Community Centre - Statement of Financial Activities for the year ended 31 March 2024

Bronte Youth & Community Centre - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(15,920)	23,595
Resources applied on functional fixed assets	(235,241)	-
Net resources available to fund charitable activities	(251,161)	23,595

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	65,055	36,204	101,259	77,664
Recognised gains and losses before transfers	(15,920)	282,108	266,188	23,595
	49,135	318,312	367,447	101,259
Transfers between funds	13,024	(295,132)	(282,108)	-
Closing revenue funds	62,159	23,180	85,339	101,259

Fixed asset funds

	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
At 1 April	-	-	-	-
Transfer (to)/from revenue funds	282,108	-	282,108	-
At 31 March	282,108	-	282,108	-

The purposes of the transfers to fixed asset funds are described in Note 19 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	62,159	23,180	85,339	101,259
Fixed asset funds	282,108	-	282,108	-
Total funds	344,267	23,180	367,447	101,259

The notes attached on pages 16 to 27 form an integral part of these accounts.

Bronte Youth & Community Centre - Statement of Financial Activities for the year ended 31 March 2024

**Bronte Youth & Community Centre
Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	275,674	162,365
Investment income		
Interest receivable	1,461	368
Gross income in the year before exceptional items	277,135	162,733
Gross income in the year including exceptional items	277,135	162,733
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	290,777	137,533
Depreciation and amortisation	525	525
Governance costs	1,753	1,080
Total expenditure in the year	293,055	139,138
Net income before tax in the financial year	(15,920)	23,595
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(15,920)	23,595
Retained surplus for the financial year	(15,920)	23,595

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 27 form an integral part of these accounts.

Bronte Youth & Community Centre - Balance Sheet as at 31 March 2024

	Notes	SORP Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	9	A2	308,358	26,775
Current assets		B		
Debtors	10	B2	15,385	663
Cash at bank and in hand		B4	116,764	168,395
Total current assets			132,149	169,058
Creditors: amounts falling due within one year	11	C1	(6,162)	(68,324)
Net current assets			125,987	100,734
Net assets			434,345	127,509
Creditors: amounts falling due after more than one year	12	C2	(66,898)	(26,250)
The total net assets of the charity			367,447	101,259
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	16	D2	23,180	36,204
			23,180	36,204
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	62,159	65,055
			62,159	65,055
Designated Funds				
Designated Fixed Asset Funds	16	D3	282,108	-
			282,108	-
Total charity funds			367,447	101,259

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

A DEARY

Trustee

Approved by the board of trustees on 12 December 2024

The notes attached on pages 16 to 27 form an integral part of these accounts.

Bronte Youth & Community Centre
Cash Flow Statement for the year ended 31 March 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	229,016	116,896
Cash flows from investing activities			
Interest received		1,461	368
Purchase of property, plant and equipment		(282,108)	-
Net cash provided by investing activities	B	(280,647)	368
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash provided by all activities	A+B+C	(51,631)	117,264
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2024		(51,631)	117,264
Cash and cash equivalents at 1 April 2023		168,395	80,944
Cash at bank and in hand less overdrafts at 31 March		116,764	198,208
Reconciliation of net income to net cash flow from operating activities			
Net income as shown in the Statement of Financial Activities		266,188	53,408
Adjustments for :-			
Depreciation charges		525	525
Dividends, interest and rents from investments		(1,461)	(368)
Decrease in debtors		(14,722)	(663)
Increase in creditors, excluding loans		(21,514)	63,994
Net cash provided by operating activities	A	229,016	116,896
Analysis of cash and cash equivalents			
		2024 £	2023 £
Cash in hand at for the year ended 31 March 2024		116,764	168,395
Total cash and cash equivalents		116,764	168,395
Cash	168,395	(51,631)	116,764
		(51,631)	(51,631)
Total	168,395	(51,631)	(51,631)

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

There are no uncertainties about going concern.

Risks and future assumptions

The charity is a public benefit entity.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are all allocated to charitable activities.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Right of use assets are depreciated over the remaining term of the lease.

Construction costs and fees will be depreciated over the remaining term of the lease once the works have been completed.

Improvements and Equipment that were fully depreciated have been written off from the accounts as they will be replaced by the new construction costs.

Accounting for capital grants and fixed asset funds.

Grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the grant require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original grant, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated fixed asset funds are funds earmarked by the Trustees for the construction costs and fees of the new development.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	525	525
Trustees' remuneration	40,386	-
Pension costs	783	481

6 The contribution of volunteers

The charity does not currently operate a formal Volunteer programme, but has benefitted from a few wonderful individuals who often support as volunteers. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements

7 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	57,829	24,174
Employer's operating costs of defined contribution pension schemes	783	481
Total salaries, wages and related costs	58,612	24,655

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

<i>Numbers of full time employees or full time equivalents</i>	2024	2023
The average number of total staff employed in the year was	<u>5</u>	<u>2</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

	2024	2023
	£	£
<i>Remuneration payable to trustees or connected persons</i>		
A Deary	40,386	-
Total remuneration	<u>40,386</u>	<u>-</u>

During the year A Deary (Trustee) acted as Project Manager to implement the YIF Grant. This work is fully funded by the YIF Revenue Grant. The Board considered the necessary skills and resources required to deliver a successful programme and requested that A Deary undertake the Project Management role whilst remaining as a Trustee. This was ratified by the Board and a Contract for Services is in place for the duration of the funding period that runs up to 31st March 2025.

9 Tangible fixed assets

<i>Current Year</i>	Construction costs and fees	Improvements and equipment	Right of use assets	Total
	£	£	£	£
Cost				
At 1 April 2023	-	46,867	28,350	75,217
Additions	282,108	-	-	282,108
Disposals	-	(46,867)	-	(46,867)
At 31 March 2024	<u>282,108</u>	<u>-</u>	<u>28,350</u>	<u>310,458</u>
Depreciation				
At 1 April 2023	-	46,867	1,575	48,442
Charge for the year	-	-	525	525
On disposals	-	(46,867)	-	(46,867)
At 31 March 2024	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>2,100</u>
Net book value				
At 31 March 2024	<u>282,108</u>	<u>-</u>	<u>26,250</u>	<u>308,358</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>26,775</u>	<u>26,775</u>

Construction costs and fees relates to the development of the land and buildings on the West side of Trowbridge Street which are subject to charge no MS27908 Secretary of State for Culture Media and Sport.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

10 Debtors

	2024 £	2023 £
Prepayments and accrued income	15,385	663

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	5,548	67,799
Other creditors	614	525
	6,162	68,324

12 Creditors: amounts falling due after one year

	2024 £	2023 £
Trade creditors	41,173	-
Other creditors	25,725	26,250
	66,898	26,250

13 Income and Expenditure account summary

	2024 £	2023 £
At 1 April 2023	101,259	77,664
Surplus after tax for the year	(15,920)	23,595
At 31 March 2024	85,339	101,259

14 Related party transactions

In addition to trustees' remuneration which is fully disclosed in the notes above, Laura Cain, employed as Centre Manager, is the daughter of Bernard McNally, a trustee.

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	26,250	282,108	-	308,358
Current Assets	108,969	-	23,180	132,149
Current Liabilities	(6,162)	-	-	(6,162)
Long Term Liabilities	(66,898)	-	-	(66,898)
	62,159	282,108	23,180	367,447

At 1 April 2023

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	26,775	-	-	26,775
Current Assets	132,854	-	36,204	169,058
Current Liabilities	(68,324)	-	-	(68,324)
Long Term Liabilities	(26,250)	-	-	(26,250)
	65,055	-	36,204	101,259

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 17 £	See Note 18 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	65,055	(15,920)	13,024	62,159
Designated Fixed Asset Funds	-	-	282,108	282,108
Total unrestricted and designated funds	65,055	(15,920)	295,132	344,267
Restricted funds:-				
YIF Pre Construction Grant	-	282,108	(282,108)	-
Liverpool City Council Pocket Park	15,500	-	-	15,500
PH Holt Foundation	7,680	-	-	7,680
Liverpool City Council Youth Worker	13,024	-	(13,024)	-
Total restricted funds	36,204	282,108	(295,132)	23,180
Total charity funds	101,259	266,188	-	367,447

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024 £	2024 £	2024 £	2024 £
Designated Fixed Asset Funds				
Unrestricted Revenue Funds	72,375	(88,295)	-	(15,920)
Restricted funds:-				
YIF Pre Construction Grant	282,108	-	-	282,108
YIF Revenue Grant	204,760	(204,760)	-	-
	559,243	(293,055)	-	266,188

18 Details of transfers between funds

The transfers shown in note 16 above are:-

	2024 £
To Unrestricted Revenue Funds	13,024
To Designated Fixed Asset Funds	282,108
From Restricted Revenue Funds	(295,132)
Net transfers	-

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

19 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	These funds relate to the development of the land and buildings to the West side of Trowbridge Street.

Restricted funds:-

Liverpool City Council Pocket Park	Contribution towards the clearing and gardening on a derelict site.
PH Holt Foundation	Contribution towards the Bronte 'Elders & Family Autism' project.
YIF Capital and Revenue Grant	This major grant from the Youth Investment Fund is to: 1) Create, expand and improve local youth facilities and their services, in order to drive positive outcomes for young people, including improved mental and physical wellbeing, and skills for life and work; 2) build/preserve youth facilities that are fit for purpose in left behind areas including having a developed business plan by March 2025 to make the facility financially sustainable and undertaking training/capability building to improve their marketing and revenue generation skills by 31st March 2025; 3) develop environmentally sustainable youth facilities; 4) drive improvements in youth sector capability 5) improve access, participation and short-term wellbeing of young people including having at least one trained worker/volunteer trained to a recognised qualification in youth work within 12 months of opening; and 6) improve the evidence base for the youth sector.

20 Ultimate controlling party

The charity is under the control of its legal members.

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

21 Donations and Grants

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals	9,867	-	9,867	27,464
Total donations and gifts from individuals	9,867	-	9,867	27,464

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
YIF Revenue Grant	-	204,760	204,760	-
YIF Pre Construction Grant	-	-	-	72,197
Liverpool City Council Youth Service	18,680	-	18,680	18,680
Liverpool City Council Sessional Workers	6,225	-	6,225	7,884
Merseyside Play Action Council	8,500	-	8,500	19,212
Department for Education Holiday	18,364	-	18,364	6,891
Total public sector revenue grants	51,769	204,760	256,529	124,864

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year	7,885	116,979	124,864	
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Asda Foundation	-	-	-	1,015
Total private sector revenue grants	-	-	-	1,015

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Capital grants from government and public bodies					
YIF Capital Grant		-	282,108	282,108	-
Total public sector capital grants		-	282,108	282,108	-
Total Donations and Grants					
Total Donations and Grants	A1	61,636	486,868	548,504	153,343
Prior year					
		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total Donations and Grants	A1	36,364	116,979	153,343	

22 Income from charitable activities - Trading Activities

Current year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading					
Activities income		8,780	-	8,780	8,902
Room hire		498	-	498	120
Total Primary purpose and ancillary trading		9,278	-	9,278	9,022

23 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading		9,278	-	9,278	9,022
Total from charitable activities	A2	9,278	-	9,278	9,022

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

24 Investment income

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable		1,461	-	1,461	368
Total investment income	A4	1,461	-	1,461	368

25 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - charitable activities		12,989	44,840	57,829	24,174
Defined contribution pension costs - charitable activities		783	-	783	481
Travel and Subsistence - Charitable Activities		581	-	581	-
Activities, trips, food and residential		32,459	200	32,659	25,651
Preconstruction grant repair work		-	-	-	77,201
YIF engagement		9,426	11,680	21,106	-
Sessional fees		5,935	-	5,935	1,200
Total direct spending	B2a	62,173	56,720	118,893	128,707
<i>Prior Year</i>		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Gross wages and salaries - charitable activities		4,732	19,442	24,174	
Activities, trips, food and residential		-	25,651	25,651	
Preconstruction grant repair work		-	77,201	77,201	
Total direct spending	B2a	6,413	122,294	128,707	

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	12	528	540	-
Recruitment expenses	396	1,701	2,097	-
HR costs	-	2,283	2,283	-
<i>Premises Expenses</i>				
Rates and water charges	931	-	931	2,073
Light heat and power	9,206	-	9,206	3,011
Cleaning and waste management	706	-	706	890
Premises repairs, renewals and maintenance	4,718	240	4,958	90
<i>Administrative overheads</i>				
Telephone and internet	327	-	327	540
Stationery and printing	885	-	885	-
IT support and consumables	70	5,583	5,653	-
Advertising and marketing	28	18,020	18,048	-
Insurance	1,534	-	1,534	1,596
Sundry expenses	45	206	251	401
Project Management	284	98,894	99,178	-
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
As detailed in Note 27	-	7,303	7,303	121
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	4,544	13,282	17,826	-
<i>Financial costs</i>				
Bank and card charges	158	-	158	104
Depreciation & Amortisation in total for the period	525	-	525	525
Support costs before reallocation	24,369	148,040	172,409	9,351
Total support costs - Current Year	24,369	148,040	172,409	9,351

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

27 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,080	-	1,080	1,080
Board costs	673	-	673	-
Total Governance costs	1,753	-	1,753	1,080

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Other financial services	-	7,303	7,303	121
Total additional fees included in support costs at Note 26	-	7,303	7,303	121

28 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	62,173	56,720	118,893	128,707
Total support costs	B2d	24,369	148,040	172,409	9,351
Total Governance costs	B2e	1,753	-	1,753	1,080
Total charitable expenditure	B2	88,295	204,760	293,055	139,138

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	6,413	122,294	128,707
Total support costs	B2d	9,351	-	9,351
Total Governance costs	B2e	1,080	-	1,080
Total charitable expenditure	B2	16,844	122,294	139,138

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

(This page does not form part of the statutory financial statements)

	2024	Total 2024	Restated 2023
	£	£	£
INCOME			
YIF Grant income		486,868	72,197
Other grant income	51,768		53,682
Donations	11,336		27,584
Activities income	9,271		9,270
	72,374		
Total Income		559,242	162,733
YIF-CAPITAL EXPENDITURE		282,108	
EXPENDITURE	Operating Costs	YIF Revenue Costs	
Charitable activities			
Staff salary costs	23,659	34,953	24,655
Activities, trips, food and residential	32,189	200	25,651
YIF Activity costs	500	20,606	
Sessional fees	5,935		1,200
Legal and Professional Fees	4,544	13,282	
Project Management Fees	284	98,894	
Pre construction grant repair work			77,201
Repairs and maintenance	4,718	240	2,622
Heat and light	8,966		1,879
General and water rates	1,171		2,074
Advertising and marketing	28	18,020	
IT Costs	70	5,583	
Insurance	1,534		1,596
Accountancy	119	8,264	1,080
Depreciation on right of use lease	525		525
General Expenses	4,053	4,718	656
	88,294	204,760	
Total expenditure on charitable activities restated		293,054	139,138
Net income/(expenditure) for year restated		(15,920)	23,595

Accounts

BRONTE YOUTH & COMMUNITY CENTRE

**ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st MARCH 2023**

Company Number: 06956531
Charity Number: 1131577

BRONTE YOUTH & COMMUNITY CENTRE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Bronte Youth & Community Centre
Company Number	06956531
Charity Number	1131577
Registered Office	Studio 6, Bluecoat Chambers School Lane Liverpool, L1 3BX
Trustees	L Lee (Chair) Resigned (25 September 2023) A Deary (Appointed 21 June 2022) G Heard (Appointed 17 May 2022 and Chair 1 November 2023) A Clegg (Appointed 18 October 2023) B McNally J Sorensen
Secretary	Paul Kurthausen
Independent Examiner	Matthew Brown, CPFA Adding Value Consultancy Ltd Bluecoat Chambers School Lane Liverpool L1 3BX
Bankers	NatWest plc 509 Prescott Road, Liverpool L13 3BZ

BRONTE YOUTH & COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their annual report for the year ended 31st March 2023.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) effective 1st January 2019.

OBJECTIVES AND ACTIVITIES

The charitable company's objects are to provide a programme of activities for the people of the local community using the club's premises and equipment to their maximum potential. The policies adopted in furtherance of these objects are:
Reviewing and maintaining the club's facilities.

Employing staff and recruiting volunteers to provide a daily programme of activities for young people. Providing facilities and services for approximately 50 weeks of the year.
Providing a programme that aims to educate, be enjoyable and fun, in a warm and welcoming environment. Involving members in the planning of activities. Encouraging social interaction between members of the community, young and elderly. There has been no change in these policies during the year.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities during the year. The trustees are satisfied that the information provided in the report meets the public benefit reporting requirements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bronte Youth & Community Centre is a charitable company limited by guarantee (registered in England and Wales, No. 06956531) incorporated on 8 July 2009 and registered as a charity (number 1131577) on 11 September 2009.

On 31st July 2010 the net assets of the charity 'Bronte Youth and Community Centre' (an unincorporated charity) were transferred to the company. The charity was originally established in 1971 by a charitable trust deed.

The trustees of the charity are recruited from the local community where possible.

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

The trustees have delegated the day-to-day management of the club to Laura Cain, the centre manager. Laura is assisted by sessional workers provided by Liverpool City Council and a team of volunteers.

ACHIEVEMENTS AND PERFORMANCE

The year under review reflects the determination of The Bronte to scale up our activity and strengthen our delivery to meet the future needs of community. We started the year with our new Centre Manager in place and a revitalised Board, all focused on ensuring The Bronte moves forward into our 50th year with purpose and vision.

Whilst increasing the frequency and quality of our Youth Club activities, our top priority was to seek capital investment to tackle the deteriorating building issues and secure a roof over our heads for the next 50 years. Working with our Architects Harrison Stringfellow, the Board were successful in gaining a £72k grant from the Youth Investment Fund to support pre-construction works to scope out refurbishment plans. This enabled us to instruct a professional team needed to redesign our spaces, not only provide a revitalized building, but to ensure we could create spaces that drive commercial income to subsidise our youth and community activities.

This funding allowed us to pull together detailed plans and submit a bid to the Youth Investment Fund, which we are delighted to say was successful. The Youth Investment Fund is a commitment to young people to transform and level up the out-of-school youth sector. It will provide truly innovative youth facilities in levelling up priority areas, and early-stage/seed resource funding to underpin them, enabling more positive activities that deliver improved outcomes for young people. Please see our future plans for what this means for The Bronte and those we serve.

The financial position for the year ended 31st March 2023 reflects our ability to attract income through grant funding, donations and club activities to deliver amazing programmes whilst securing longer term funding for sustainability. Excluding the YIF preconstruction grant, our operational income increased from £18k in 2022 to £90k, delivering a net profit in year of £23,595. Our balance sheet reserves position has been strengthened through this delivery to £101,259 whilst a review of our reserves places our unrestricted reserved at £65,055.

The Trustees are pleased with the financial position as we move into our 50th year, but more importantly with our ability to increase the much needed youth and community services during these challenging times for those who need us most.

Thanks to Liverpool City Council and our local councilors for their financial and general support. Thanks to the Youth Investment Fund for enabling us to access capital funds that will secure invaluable services and enrich the lives of so many. Thanks to Social Investment Business who are the Assessors of the YIF Fund and have guided us during the application process and to White & Case, Solicitors who have provided pro bono legal support to work through the funding due diligence, and to other professional advisors. Finally, and very importantly thanks to our staff, volunteers, and the Board who have worked tirelessly to deliver our services and rebuild for a bright future.

FINANCIAL REVIEW

Total income in the year was £162,733 (2022: £17,733) of which £116,979 (2022: £14,390) related to funding for project upon which restrictions are placed. Total expenditure in the year was £139,138 (2022: £13,706), leaving a surplus for the year of £23,595 (2022: £4,027). At 31st March 2023 the charitable company's reserves stood at £101,259 (2022: £77,664) of which £36,204 (2022: £71,332) represents restricted funds.

Risk Assessment

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks. A full business continuity plan has been developed, that enables all stakeholders to be fully informed as to when it needs to be activated and the individual actions required.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds which are free reserves at a level to cover redundancy provision and three to six months' running costs should no further funding be received. As at the end of the financial year the unrestricted funds amounted to £65,055 (2022: £6,332).

PLANS FOR THE FUTURE

The Bronte's ethos and values have been established since its foundation in the 1970s and remain our cornerstone today and our work continues to focus on the overall health and happiness of young people and the community. We are passionate about addressing local deprivation and social and health inequalities within our Liverpool City Centre and our plans for the Bronte will address this. We recognised that as our surrounding areas have changed and evolved, it has created opportunities for us to positively adapt, exploring new ventures and advancing to meet the needs of all young people and the wider community.

Our plans are to develop a modern and sustainably refurbished centre that is welcoming, accessible, and open to all. The new centre has been designed to deliver against this, but also to drive commercial income so that we are not substantially reliant on local authority and grant funding which has diminished over the years. The YIF funding is specifically aimed at developing youth provisions for the 11-18 year olds. Our plans are significantly focussed on this, while recognising how much the facility and services are needed for children of all ages and the local adult community. Throughout our planning and development, we have and will continue to engage with the community and young people to ensure we create a centre and services that are aligned to people's wants and needs.

The capital investment secured will generate capacity to allow for the number of young people using our service to increase substantially. Our future income streams are diverse and reflect the drive for a sustainable business model. Our Business Plan sets out our vision to generate commercial income through space hire, room rental,

conference & events and catering services.

The current timescales for the redevelopment, which are directed by the YIF funding window, which terminates in March 2025, will see the centre move its services off site at the beginning of 2024, with the building works continuing throughout that year and The Bronte reopening in early 2025. The capital grant is bolstered by a 20% revenue grant to support us in building sustainable processes and systems for longevity. We will ensure we invest this in our skills and operating capability to future proof The Bronte and bring new jobs, services and opportunities to our community.

We have a strong committed Board who have capacity and passion to drive these ambitions forward, are aligning to funders who share our approach and want to address and alleviate the same social issues and concerns that impact on young people and society. We look forward to the next year as we deliver against our plans, continuing the outstanding Bronte legacy that so many people in our community have built from the grass roots upwards.

The YIF Funding Grant Agreement was signed on 23rd August 2023 for Capital Funding of £3,454,604 and 20% Revenue funding of £690,921.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BRONTE YOUTH & COMMUNITY CENTRE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) effective 1st January 2019.

Signed on behalf of the board of trustees:



A Deary
Trustee

Date: 29th November 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRONTE YOUTH & COMMUNITY CENTRE

I report to the trustees on our examination of the accounts for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

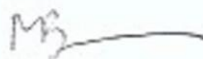
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts 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
- the accounts 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 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 accounts to be reached.



Matthew Brown, CPFA
Adding Value Consultancy Ltd
Accountants and Financial Management Consultants
Date: 29th November 2023

BRONTE YOUTH & COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31st MARCH 2023

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	Restated 2022 Total Funds £
INCOMING RESOURCES					
Incoming from:					
Donations and Legacies	3	27,464	0	27,464	665
Charitable Activities	4	17,921	116,979	134,901	15,568
Other Trading Activities	5	0	0	0	1,500
Investment Income	6	368	0	368	0
Total Income		45,754	116,979	162,733	17,733
RESOURCES EXPENDED					
Expenditure on:					
Charitable Activities	7	16,844	122,294	139,138	13,706
Total Expenditure		16,844	122,294	139,138	13,706
Net income/(expenditure) for the year before transfers		28,910	(5,315)	23,595	4,027
Transfers between funds		29,813	(29,813)	0	0
Net Movement in Funds		58,723	(35,128)	23,595	4,027
FUNDS BROUGHT FORWARD		6,332	71,332	77,664	73,637
FUNDS CARRIED FORWARD		65,055	36,204	101,259	77,664

The notes on pages 10 to 20 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

BRONTE YOUTH & COMMUNITY CENTRE
BALANCE SHEET AS AT 31 MARCH 2023

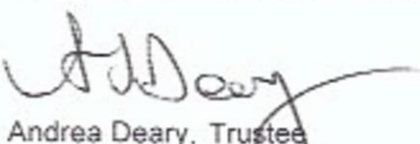
Company Number: 06956531

		2023		Restated 2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	9		-		-
Right of use assets	10		26,775		27,300
			26,775		27,300
CURRENT ASSETS					
Debtors	11	663			
Cash at Bank and in hand		168,396		80,944	
		169,058		80,944	
CREDITORS					
Amounts falling due within one year	12	(68,324)		(3,805)	
NET CURRENT ASSETS			100,734		77,139
CREDITORS					
year	13	(26,250)		(26,775)	
TOTAL NET ASSETS			101,259		77,664
FUNDS					
Unrestricted Funds	16		65,055		6,332
Restricted Funds	15		36,204		71,332
TOTAL FUNDS			101,259		77,664

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP. For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board and signed on their behalf by:



Andrea Deary, Trustee
 Date: 29th November 2023

BRONTE YOUTH & COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

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

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

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate funds to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising events and is recognised when the amount is certain.

BRONTE YOUTH & COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Expenditure recognition

Liability is recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of above £500 is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Leasehold improvements	10% per annum straight line basis
Fixtures, fittings & equipment	20% per annum straight line basis
Right of use asset	Over the term of the lease

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, and bank overdrafts.

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.

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 amortized 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 amortized.

BRONTE YOUTH & COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

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 receipts 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.

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

3 Donations and legacies

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 unrestricted Funds £	Restated 2022 unrestricted Funds £
Donations	27,464	-	27,464	665
	27,464	-	27,464	665

BRONTE YOUTH & COMMUNITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023****4 Charitable Activities**

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Activities income	8,902	-	8,902	682
Room Hire	120	-	120	496
Liverpool City Council - Youth Service	-	18,680	18,680	14,390
HAF/MPAC	-	26,102	26,102	-
Asda Foundation	1,015	-	1,015	-
LCC Sessional Workers	7,884	-	7,884	-
YIF Grant	-	72,197	72,197	-
	<u>17,921</u>	<u>116,979</u>	<u>134,901</u>	<u>15,568</u>

5 Other Trading Activities

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Fundraising income	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>

6 Investments

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Interest Receivable	<u>368</u>	<u>0</u>	<u>368</u>	<u>0</u>

BRONTE YOUTH & COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable Activities - expenditure

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Restated Total 2022 £
To provide facilities for the local community to educate activities and encourage social interaction	135,713	3,426	139,138	13,706

Analysed as follows:

	2023 £	Restated 2022
<i>Direct Charitable expenditure:</i>		
Staff salary costs	24,655	871
Activities, trips, food and residential	25,651	868
Sessional fees	1,200	160
Volunteer expenses	0	480
Building running costs	7,005	4,041
Pre construction grant repair work	77,201	0
TV license		0
	<u>135,713</u>	<u>6,420</u>
<i>Support & Governance costs:</i>		
Insurance	1,596	1,703
Bank and card charges	104	59
Right of use lease interest	0	0
HMRC late fines	0	72
Payroll Fee	121	48
Accountancy	1,080	910
Depreciation on right of use lease	525	530
Depreciation	0	3,964
	<u>3,426</u>	<u>7,286</u>
Total expenditure on charitable activities	<u>139,138</u>	<u>13,706</u>
<i>Of which relates to</i>		
Restricted Funding	122,294	3,251
Unrestricted Funding	16,844	10,455
Total Funding	<u>139,138</u>	<u>13,706</u>

BRONTE YOUTH & COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

8 Employees

	2023	2022
	£	£
Wages and Salaries	24,511	871
Social Security Costs	0	0
Pensions	481	0
	<u>24,992</u>	<u>871</u>

	2023	2022
Average Headcount of staff during the year	<u>2</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year (2022: £nil)

The trustees are not remunerated for their services as trustees, and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2022: £nil).

9 Tangible Fixed Assets

Costs	Leasehold improvements £	Fixtures, fittings and equipment £	Total £
At 1st April 2022	38,840	8,027	46,867
Disposals	0	0	0
Additions	0	0	0
At 31st March 2023	<u>38,840</u>	<u>8,027</u>	<u>46,867</u>

Depreciation			
At 1st April 2022	38,840	8,027	46,867
On Disposals	0	0	0
Charge for the year	0	0	0
At 31st March 2023	<u>38,840</u>	<u>8,027</u>	<u>46,867</u>

Net Book Value			
At 31st March 2023	<u>0</u>	<u>0</u>	<u>0</u>
At 31st March 2022	<u>0</u>	<u>0</u>	<u>0</u>

BRONTE YOUTH & COMMUNITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023****10 Right of use assets**

Costs	Lease £	Total £
At 1st April 2022	28,350	28,350
Disposals	0	0
Additions	0	0
At 31st March 2023	28,350	28,350
Depreciation		
At 1st April 2022	1,050	1,050
On Disposals	0	0
Charge for the year	525	525
At 31st March 2023	1,575	1,575
Net Book Value		
At 31st March 2023	26,775	26,775
At 31st March 2022	27,300	27,300

The Charitable Company signed a lease on Trowbridge St, Liverpool L3 5NB for ninety-nine years starting 7 February 1975.

11 Debtors

	2023 £	2022 £
Prepayments and accrued income	663	0

BRONTE YOUTH & COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	0	0
Accruals and deferred income	67,799	2,409
Tax and social security	0	9
Net Salary	0	862
Other creditors	525	525
	<u>68,324</u>	<u>3,805</u>

13 Creditors: amounts falling due after more than one year

	2023	Restated 2022
	£	£
Other creditors	<u>26,250</u>	<u>27,563</u>

Other Creditors comprise lease commitments on Trowbridge St, Liverpool L3 5NB for ninety-nine years starting 7 February 1975, adjusted in line with IFRS16 with a discount rate of 0.95% (2022: 0.95%)

14 Analysis of net assets between funds

Year End 2023	Tangible Fixed Assets £	Right of use Assets £	Net Current Assets £	Long Term Creditors £	Total £
Unrestricted Funds					
General Fund	-	26,775	64,530	- 26,250	65,055
Restricted Funds					
Liverpool City Council Pocket Park	-	-	15,500	-	15,500
Liverpool City Council Youth Service	-	-	13,024	-	13,024
P H Holt Foundation	-	-	7,680	-	7,680
	-	-	36,204	-	36,204
Totals	-	<u>26,775</u>	<u>100,734</u>	<u>- 26,250</u>	<u>101,259</u>

BRONTE YOUTH & COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

Year End 2022 Restated	Tangible Fixed Assets £	Right of use Assets £	Net Current Assets £	Long Term Creditors £	Total £
Unrestricted Funds					
General Fund	-	27,300	5,807	- 26,775	6,332
Restricted Funds					
Eleanor Rathbone Charitable Trust	-	-	5,000	-	5,000
Liverpool City Council Covid 19	-	-	1,648	-	1,648
Liverpool City Council Pocket Park	-	-	15,500	-	15,500
Liverpool City Council Youth Service	-	-	12,879	-	12,879
Liverpool City Council Youth Worker	-	-	10,000	-	10,000
National Lottery Community Fund	-	-	9,995	-	9,995
NHS Liverpool CCG	-	-	7,080	-	7,080
P H Holt Foundation	-	-	9,230	-	9,230
	-	-	71,332	-	71,332
Totals	-	27,300	77,139	- 26,775	77,664

15 Restricted Funds

	Balance at 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers between Funds £	Balance at 31 March 2023 £
Eleanor Rathbone Charitable Trust	5,000	0	5,000	0	0
Liverpool City Council Covid 19	1,648	0	0	(1,648)	0
Liverpool City Council Pocket Park	15,500	0	0	0	15,500
Liverpool City Council Youth Service	12,879	18,680	18,535	0	13,024
Liverpool City Council Youth Worker	10,000	0	10,000	0	0
National Lottery Community Fund	9,995	0	0	(9,995)	0
NHS Liverpool CCG	7,080	0	0	(7,080)	0
P H Holt Foundation	9,230	0	0	(1,550)	7,680
Holiday Activity Fund (HAF)	0	26,102	16,562	(9,540)	0
Youth Investment Fund (YIF)	0	72,197	72,197	0	0
Restricted Funds	71,332	116,979	122,294	(29,813)	36,204

Liverpool City Council Covid 19 - Contribution towards 3 temporary workers for a 6 month period

Liverpool City Council - Pocket Park - Contribution towards the clearing and gardening on a derelict site

Liverpool City Council - Youth Service - contribution towards youth service activities

Liverpool City Council - Youth Worker - Contribution towards the salary of temporary Youth Coordinator

National Lottery Community Fund - Contribution towards activities for children for 5- to 15-year-olds and parents

NHS Liverpool CCG - Contribution towards health project for autistic children

P H Holt Foundation - Contribution towards the Bronte 'Elders & Family Autism' project

Holiday Activity Fund - School holiday and half term fund to support children in receipt of free school meals through holiday periods.

Youth Investment Fund - Pre Construction Grant to support production of redevelopment plans for Capital Grant

BRONTE YOUTH & COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

Restated Year End 2022	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31 March 2022
	£	£	£	£	£
Cunliffe Living	1,000	0	1,000	0	0
Fleanor Rathbone Charitable Trust	5,000	0	0	0	5,000
Liverpool City Council Covid 19	1,648	0	0	0	1,648
Liverpool City Council Pocket Park	15,500	0	0	0	15,500
Liverpool City Council Youth Service	660	14,390	2,171	0	12,879
Liverpool City Council Youth Worker	10,000	0	0	0	10,000
National Lottery Community Fund	9,995	0	0	0	9,995
NHS Liverpool CCG	7,080	0	0	0	7,080
P H Holt Foundation	9,230	0	0	0	9,230
Skelton Bounty	80	0	80	0	0
Restricted Funds	60,193	14,390	3,251	0	71,332

16 Unrestricted Funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted Funds	6,332	45,754	16,844	29,813	65,055

Restated Year End 2022	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted Funds	13,444	3,343	10,455		6,332

BRONTE YOUTH & COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

17. Related Party Transactions

Laura Cain, employed as Centre Manager, is the daughter of Bernard McNally, a trustee.

Andrea Deary is a trustee, and provides remunerated project management services for the implementation of the YIF grant.

Lesley Lee, resigned as Chair of Trustees on 25th September 2023. She has been appointed to the Executive Team as Business Manager and her employment commenced on 2nd October 2023. Gavin Heard was elected as Chair on 1st November 2023.

A register of trustees' interests is maintained and reviewed by the board at least annually.

18. Prior year adjustment

Prior year figures have been restated to correct an error made in the 2021-22 accounts when reflecting the introduction of IFRS 16 Lease Right of use assets, depreciation, and right of use lease interest charge and lease liabilities. In addition, £386 held in petty cash as at 31 March 2022 has been recognised as donation income in that year.

a) Statement of financial activities for the year ending 31st March 2022

Reported net movement in funds	3,106
Reverse of lease interest charge	283
Additional right of use depreciation	-10
Additional donations income	386
Correction to value of right to use asset	262
Restated net movement in funds	4,027

b) Balance Sheet as at 31st March 2022

Reported total funds	76,743
Correction to right of use asset value	262
Correction of additional right to use asset depreciation	-10
Correction to value of Petty Cash held	386
Correction to lease commitments due after more than one year	283
Restated total funds	77,664

BRONTE YOUTH & COMMUNITY CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

(This page does not form part of the statutory financial statements)

	2023	Restated 2022
	£	£
INCOME		
Grant income	125,879	14,390
Donations	27,464	665
Room hire	120	496
Activities income	8,902	682
Investment income	368	0
Fundraising	0	1,500
Total Income	162,733	17,733
EXPENDITURE		
Charitable activities		
Staff salary costs	24,655	871
Activities, trips, food and residential	25,651	868
Sessional fees	1,200	160
Volunteer expenses	431	480
Pre construction grant repair work	77,201	0
Repairs and maintenance	2,622	115
Heat and light	1,879	1,799
General rates	1,214	1,760
Water	859	367
Insurance	1,596	1,703
Bank and card charges	104	59
Right of use lease interest	0	0
HMRC late fines	0	72
Payroll fees	121	48
Accountancy	1,080	910
Depreciation on right of use lease	525	530
Depreciation	0	3964
Total expenditure on charitable activities restated	139,138	13,706
Net income/(expenditure) for year restated	23,595	4,027

Accounts

BRONTE YOUTH & COMMUNITY CENTRE

**ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2021**

**Company Number: 06956531
Charity Number: 1131577**

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BRONTE YOUTH & COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The trustees are pleased to present their annual report for the year ended 31st March 2021.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

The charitable company's objects are to provide a programme of activities for the people of the local community using the club's premises and equipment to their maximum potential. The policies adopted in furtherance of these objects are:

Reviewing and maintaining the club's facilities.

Employing staff and recruiting volunteers to provide a daily programme of activities for young people. Providing facilities and services for approximately 50 weeks of the year.

Providing a programme that aims to educate, be enjoyable and fun, in a warm and welcome environment. Involving members in the planning of activities. Encouraging social interaction between members of the community, young and elderly. There has been no change in these policies during the year.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities during the year. The trustees are satisfied that the information provided in the report meets the public benefit reporting requirements.

ACHIEVEMENTS AND PERFORMANCE

Welcome to our annual report for the period 1st April 2020 to 31st March 2021.

For those who don't know me I am the Chair of the Bronte Youth & Community Centre and together with my co trustees, Bernard Mc Nally and John Sorensen, we run the Centre.

Looking back on the 12 months covered by the report I think it is fair to say that the Covid pandemic has caused major disruption and upset to all sectors of the world, the country and not least to our community. The community was hit further by the death of our senior youth worker Mary McNally in November 2020.

Mary started work at the Bronte in July 1982 and over a 38-year period was a passionate supporter of the Bronte and the local community.

Different generations in the community, especially those who attended the Bronte and its various activities will know and remember Mary for her total dedication and service to the Bronte. The Bronte and the community have lost a good friend and supporter.

The trustees wish to record their great thanks to Mary for all her unstinting hard work over the 38 years and to offer their condolences to Mary's family.

I wish to take this opportunity to record my thanks and appreciation to Joan Davies and the volunteers who during this period continued to offer a restricted programme of youth activities. In addition, many thanks to the volunteers who helped with the distribution of food parcels and hot meals to the community and the deep clean prior to the distributions.

BRONTE YOUTH & COMMUNITY CENTRE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2021

My co trustees, Bernard Mc Nally and John Sorensen have provided sterling support throughout this period and I wish to express my thanks to them and particularly to Bernard following the loss of Mary.

My thanks and that of my co trustees to Liverpool City Council, P Holt Foundation, Eleanor Rathbone Trust, Sport England, West Formby Angling Club and a personal donation for their financial support. In particular the grants from Liverpool City Council and the Eleanor Rathbone Trust contribute to funds for employing a youth worker and running costs without which youth activities at the Bronte would cease.

My thanks also to the local Councillors.

The trustees have advertised for a youth worker and the position is yet to be filled.

FINANCIAL REVIEW

Total income in the year was £52,946 (2020: £87,435) of which £35,680 (2020: £59,318) related to funding for project upon which restrictions are placed.

Total expenditure in the year was £70,055 (2020: £48,620), leaving a deficit for the year of £17,109 (2020: surplus £38,815).

At 31st March 2021 the charitable company's reserves stood at £74,157 (2020: £91,266) of which £60,193 (2020: £50,415) represents restricted funds.

Risk Assessment

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks. A full business continuity plan has been developed, that enables all stakeholders to be fully informed as to when it needs to be activated and the individual actions required.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds which are free reserves at a level to cover redundancy provision and three to six months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £13,964. The charitable company requires £5,937 for six months' running costs.

PLANS FOR THE FUTURE

Covid-19 Pandemic

We have been advised by Liverpool City Council that for the year commencing 1st April 2022 the funding of youth activities is being calculated to a new formula. Currently we are not aware as to how the grant to the Bronte from 1st April 2022 will be calculated and we are not able to prepare estimated cashflows for the year ending 31st March 2023. This is most worrying regarding the continuity of youth activities at the Bronte and we hope that local Councillors will be able to let us know the City Council's proposals as soon as possible.

In February 2021 the trustees circulated a "flyer" to the local community informing the residents of the interest expressed by Cunard Living Ltd to the trustees in redeveloping the

BRONTE YOUTH & COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Bronte. The development proposed by Cunard was to demolish the Bronte building and replace it with a modern community centre including a nursery, possibly a chemist etc on the ground floor with several apartments on five floors above the community centre.

Following on from the "flyer" the trustees met with local Councillors and discussed the proposal from Cunard and other possible alternatives involving LJMU. The trustees have deferred further discussion with Cunard while the other alternatives are explored.

The trustees have recently held further talks with the local Councillors, LJMU and the Riverside Group who own the football pitch area to discuss how matters may be progressed which will help the Bronte to survive – the outcome is currently uncertain although initial discussions are encouraging.

It is encouraging that a successful fund raiser was held at the Bronte in September which resulted in a donation of £1500. The donation will be used to fund a visit to Play Away in Yorkshire, funding for volunteers (through to Christmas) to assist Joan Davies and towards running costs. The trustees thank local resident Tony Clarke for arranging the fund raiser and future fund raisers.

The trustees are looking to arrange a public meeting in the short-term future to update the community on progress to date

The challenges facing us, and the community are many but hopefully they will be overcome.

Finally, if anyone wishes to be considered as a trustee, please contact the trustees on bronteyouthclub@yahoo.co.uk

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bronte Youth & Community Centre is a charitable company limited by guarantee (registered in England and Wales, No. 06956531) incorporated on 8th July 2009 and registered as a charity (number 1131577) on 11th September 2009.

On 31st July 2010 the net assets of the charity 'Bronte Youth and Community Centre' (an unincorporated charity) were transferred to the company.

The charity was originally established in 1971 by a charitable trust deed.

The trustees of the charity are recruited from the local community where possible.

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

The trustees have delegated the day-to-day management of the club to Mary McNally, the senior youth worker and centre administrator. Mary is assisted by sessional workers provided by Liverpool City Council and a team of volunteers.

REFERENCE AND ADMINISTRATIVE DETAILS

**BRONTE YOUTH & COMMUNITY CENTRE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2021**

Name Bronte Youth & Community Centre

Company Number 06956531

Charity Number 1131577

Registered Office LCVS
151 Dale Street,
Liverpool,
L2 2AH

Trustees During the year members of the Board of Trustees were as follows:

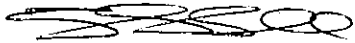
L Lee
B McNally
J Sorensen

Secretary Paul Kurthausen

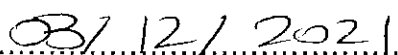
Independent Examiner Paula Sanchez ACCA,
c/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers Natwest plc
509 Prescott Road,
Liverpool
L13 3BZ

Signed on behalf of the board of trustees


.....

L Lee
Trustee


.....

Date

BRONTE YOUTH & COMMUNITY CENTRE STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

Signed on behalf of the board of trustees



L Lee
Trustee

LCVS
151 Dale Street,
Liverpool,
L2 2AH

Date: 03/12/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRONTE YOUTH & COMMUNITY CENTRE

Respective responsibilities of trustees and examiner

I report on the accounts of the charitable company for the year ended 31st March 2021 which are set out on pages 8 to 18.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: **06 Dec 2021**.....

BRONTE YOUTH & COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
Income and endowments from:		£	£	£	£
Donations and legacies	3a	1,010	-	1,010	13,252
Charitable activities	3b	15,898	35,680	51,578	61,493
Other trading activities	3c	358	-	358	12,690
Total income		17,266	35,680	52,946	87,435
Expenditure					
Raising funds		-	-	-	-
Charitable activities	4	44,153	25,902	70,055	48,620
Total expenditure		44,153	25,902	70,055	48,620
Net (expenditure)/income, net movement in funds		(26,887)	9,778	(17,109)	38,815
Total funds brought forward	9, 10	40,851	50,415	91,266	52,451
Total funds carried forward	8-10	13,964	60,193	74,157	91,266

The notes on pages 10 to 18 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

BRONTE YOUTH & COMMUNITY CENTRE
BALANCE SHEET AS AT 31ST MARCH 2021

Company Number: 06956531

	Notes	31 st March 2021 £	31 st March 2020 £
Fixed assets			
Tangible fixed assets	5	3,964	7,928
Current assets			
Debtors	6	-	-
Cash at bank and in hand		99,801	87,343
		99,801	87,343
Current liabilities			
Creditors: amounts falling due within one year	7	(29,608)	(4,005)
Net current assets		70,193	83,338
Total assets less current liabilities		74,157	91,266
		=====	=====
Funds:			
Unrestricted funds	8, 9	13,964	40,851
Restricted funds	8,10	60,193	50,415
		74,157	91,266
		=====	=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

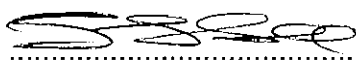
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 03/12/2021 and signed on their behalf by:



Lesley Lee
 Trustee

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

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

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

Going concern

The Charitable Company has not been significantly impacted financially by Covid-19, due to receiving emergency funding from three funders. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising events and is recognised when the amount is certain.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of above £500 is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Leasehold improvements	10% per annum straight line basis
Fixtures, fittings & equipment	20% per annum straight line basis

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, and bank overdrafts.

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.

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.

BRONTE YOUTH & COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

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 receipts 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.

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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 on-going 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.

3. Income and endowments from

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
a. Donations and legacies:				
Donations	1,010	-	1,010	13,252
	=====	=====	=====	=====

BRONTE YOUTH & COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
b. Charitable activities:				
Activities income	-	-	-	500
Cunard Living	-	1,000	1,000	
Elanor Rathbone CT	-	5,000	5,000	
HMRC Job Retention Scheme	15,826	-	15,826	-
LCVS Community Impact Fund	-	-	-	-
Liverpool City Council –Pocket Park	-	-	-	15,500
Liverpool City Council – Youth Worker	-	-	-	10,000
Liverpool City Council – Youth Service	-	18,680	18,680	18,916
LCC Covid 19 Grant	-	5,000	5,000	-
Mpac	-	-	-	4,907
National Lottery Community Fund	-	5,000	5,000	9,995
P H Holt Foundation	-	-	-	-
Playaway	-	-	-	-
Room Hire	72	-	72	422
Sport England	-	1,000	1,000	
Shop and coffee bar Income	-	-	-	1,253
Woodward Charitable Trust	-	-	-	-
	15,898	35,680	51,578	61,493
	=====	=====	=====	=====
c. Other trading activities	£	£	£	£
Fundraising income	358	-	358	12,690
	=====	=====	=====	=====

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2021 £	Total 2020 £
To provide facilities for the local community to educate activities and encourage social interaction.	53,399	13,656	70,055	48,620
	=====	=====	=====	=====
a. Analysed as follows:				
	2021 £	2020 £		
<i>Direct charitable expenditure:</i>				
Staff salary costs	30,614	31,248		
Redundancy	16,140	-		
Activities, trips, Food and residential	24	1,396		
Running costs	9,608	9,299		
T V Licence	13	-		
	56,399	41,943		
	=====	=====		

BRONTE YOUTH & COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

	2021	2020
	£	£
<i>Support & Governance costs:</i>		
Insurance	1,456	1,593
Covid 19 Community Support	6,901	-
Consultancy	200	-
Bank and card charges	64	135
Payroll fee	420	360
Accountancy	651	625
Depreciation	3,964	3,964
	-----	-----
	13,656	6,677
	-----	-----
Total expenditure on charitable activities	70,055	48,620
	=====	=====

£25,902 (2020: £32,294) of the above expenditure relates to restricted funding

b. Staff Costs	2021	2020
	£	£
Gross wages and salaries	30,614	31,143
Social security costs	-	105
	-----	-----
	30,614	31,248
	=====	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2021	2020
	0.75	1
Charitable activities	=====	=====

No employee received emoluments of more than £60,000 during the year (2020: £nil)

The trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2020: £nil).

BRONTE YOUTH & COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

5. Tangible fixed assets

	Leasehold improvements	Fixtures fittings & equipment	Total
Cost	£	£	£
Balance at 1 st April 2020	38,840	8,027	46,867
Additions in the year	-	-	-
Balance at 31st March 2021	38,840	8,027	46,867
Depreciation			
Balance at 1 st April 2020	31,072	7,867	38,939
Charge for the year	3,884	80	3,964
Balance at 31st March 2021	34,884	7,947	42,903
Net book value at 31st March 2021	3,884	80	3,964
Net book value at 31 st March 2020	7,768	160	7,928

6. Debtors

There were no debtors as at year 31st March 2021 (2020: £nil)

7. Creditors: amounts falling due within one year

	2021 £	2020 £
Creditors	17,340	-
Accruals	1,250	1,306
Social security	3,037	640
Net salary	7,981	2,059
	29,608	4,005

BRONTE YOUTH & COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

8. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	3,884	10,080	13,964
	-----	-----	-----
Restricted Funds			
Cunard Living		1,000	1,000
Elanor Rathbone CT		5,000	5,000
Liverpool City Council – Pocket Park	-	15,500	15,500
Liverpool City Council – Youth Worker	-	10,000	10,000
Liverpool City Council- Youth Service	-	660	660
LCC Covid 19 Grant	-	1,648	1,648
National Lottery Community Fund	-	9,995	9,995
NHS Liverpool CCG	-	7,080	7,080
P H Holt Foundation	-	9,230	9,230
Skelton Bounty	80	-	80
	-----	-----	-----
	80	60,113	60,193
	-----	-----	-----
Totals	3,964	70,193	74,157
	=====	=====	=====

9. Unrestricted funds

Unrestricted funds	<u>Movements in the Year</u>			
	Resources at Beginning of year	Income	Expenditure	Resources at End of Year
	£	£	£	£
General Fund	40,851	17,266	(44,153)	13,964
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

BRONTE YOUTH & COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

10. Restricted funds

	<u>Movements in the Year</u>			
	Resources at Beginning of year	Income	Expenditure	Resources at End of Year
	£	£	£	£
Cunard Living	-	1,000	-	1,000
Elanor Rathbone CT	-	5,000	-	5,000
Liverpool City Council – Pocket Park	15,500	-	(-)	15,500
Liverpool City Council – Youth Worker	10,000	-	(-)	10,000
Liverpool City Council – Youth Service	-	18,680	(18,020)	660
LCC Covid 19 Grant	-	5,000	(3,352)	1,648
Sport England	-	1,000	(1,000)	-
National Lottery Community Fund	9,995	-	(-)	9,995
NHS Liverpool CCG	7,080	-	(-)	7,080
P H Holt Foundation	7,680	5,000	(3,450)	9,230
Skelton Bounty	160	-	(80)	80
	50,415	35,680	25,902	60,193

These are monies given to the Charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Cunard Living - Contribution towards redevelopment of the Bronte site

Elanor Rathbone CT - Contribution towards a senior youth worker

LCVS Community Impact Fund - Contribution towards 'Autism Connect' project

Liverpool City Council – Pocket Park - Contribution towards the clearing and gardening on a derelict site

Liverpool City Council – Youth Worker - Contribution towards the salary of temporary Youth Coordinator

Liverpool City Council – Youth Service - contribution towards activities

LCC Covid 19 Grant - Contribution towards provision and distribution of food parcels to the community and three temporary volunteers

Sport England - Contribution towards supporting Bronte through Covid19 crisis

NHS Liverpool CCG - Contribution towards health project for autistic children

National Lottery Community Fund - Contribution towards activities for children for 5 to 15 year olds and parents

P H Holt Foundation - Contribution towards provision and distribution of food parcels to the community and three temporary volunteers together with a contribution towards the Bronte elders & family autism project

Skelton Bounty - Contribution towards a computer

BRONTE YOUTH & COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

11. Operating Lease Commitments

The charitable company leases its premises at Trowbridge Street, from Liverpool City Council at an annual rent of £525. The lease is for 99 years from the 7th February 1975.

12. Related Party Transactions

Mary McNally, the club manager, is the wife of Bernard McNally, a trustee. Mary was employed at the club prior to Bernard's appointment as trustee.

13. Guarantees

As at 31st March 2021, 3 members had given a guarantee of £1 each in the event of the company winding-up. Total: £3 (2020: 4 members £4).