

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

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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.

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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.

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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

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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.

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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.

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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.

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Trustees' Annual Report for the year ended 31 March 2025

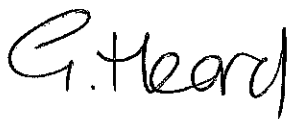
Method of preparation of accounts - Small company provisions

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.

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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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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	<p>This major grant from the Youth Investment Fund is to:</p> <ol style="list-style-type: none">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 capability5) 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; and6) 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