

THE BRUNSWICK CLUB TRUST

Registered under the Charities Act 1960. Charity No. 209865
Founded in prisoner of war camp Oflag 79, Brunswick, Germany, February 1945



STATEMENT OF ACCOUNTS

For the Year Ended 31st December 2022

THE BRUNSWICK CLUB TRUST

BOARD OF TRUSTEES

N.N.Browne - Hon President
S.G.G.Witheridge - Chairman
L.E.J.Bicknell, ACIB - Hon Treasurer
M.F.Dunning BEM
C.E.Hancock
G.Hands MP
W.J.B.Lake
F.R.Watts - Resigned February 2022
P.C.G.Witheridge

MANAGEMENT COMMITTEE

Michael Dunning BEM - Chairman
Nick Browne - Secretary
Pip Witheridge - Treasurer
Tom Drew
Bill Lake
Jonathan Ticehurst

STAFF AND HELPERS

Senior Youth Worker/Club Manager

Danny Volino

Bookkeeper

Sue Hicks

Youth Development Worker

Piers Player

Cleaner

Eddie Speck Da Silva

Club Manager's Assistant

Angela Quinn

Part-Time Paid Youth Workers

Zoe Baxter
Charlie Bish
Jimmy-John Corcoran
Fabien Davies
Gus Hunte
Charlie Melville
Tommy Melville
Hollie Myles
Adham Rezk
Sharon Stewart

Adult Volunteers

Sean Allen
Jamaal Bailey
Nicola Barton
Jade Buckley
Zhane Hurdle
Tariq Kavanagh
Harrison Melville
Nadia Nilforoushan
Thomas Oswald
Rene Pascall
Philip Sangchin
Adrian Toppin

Junior Volunteers

Raphael Garrett
Luca Vernazza
Isabel Yildiz

THE BRUNSWICK CLUB TRUST

Registered Charity Number: 209865

Bankers: Natwest Bank Plc
Juxon House
98 St Pauls Churchyard
London EC4M 8BU

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4TA

Lloyds TSB
472c Fulham Road
London SW6 1DD

Auditors: Begbies
9 Bonhill Street
London EC2A 4DJ

THE BRUNSWICK CLUB TRUST

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

The year began with the removal of the last Covid restrictions. Finally, the Club was back to doing what we do best, providing regular, affordable, high-quality activities, opportunities, and experiences for the children and young people of Fulham. Open seven days a week, 50 weeks of the year, just under 1,200 children and young people benefitted from one or more of our services during the year, attending the Club at an average of 80 per day.

Highlights of the year included our return to Hindleap Warren Outdoor Activity Centre after a year's pandemic enforced absence; a highly successful Queen's Platinum Jubilee Street Party; two successful football residential weekends at Butlins for four of our football teams; and, as always, our hugely popular Holiday Activity Schemes attended by over 420 children and young people

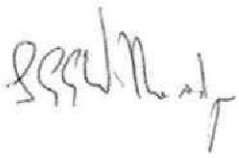
2022 also saw some fantastic collaborative work with the local authority's Afghan Resettlement Team, helping ensure Afghan child refugees housed in a local hotel were fully aware of and took part in all that the Brunswick has to offer. This brought the benefits of physical activity, participation, and feelings of belonging to a particularly vulnerable group of refugees. Sadly, they have had to move out of the area now, but they have left us with many fond memories.

Financially, we remain secure. We ended 2022 with a net income of £3,812. Unfortunately, our investments decreased in value by £131,622, but we still have a sufficiently high level of reserves to deal with any problems caused by the ongoing cost-of-living crisis.

I would like to take this opportunity to thank Nick Browne for his years of committed service as Chairman of the Trust, and to congratulate him on his appointment to the post of President.

I would like to thank the Chairman of the Management Committee, Boris Dunning, the other members of the Management Committee, and the Trustees of The Brunswick Club, for their dedicated service throughout the year. I would like to thank the Club Manager, Danny Volino, the Fundraising & Development Worker, Piers Player, and the rest of the staff team, for their continuous hard work. And I would like to thank the children and young people who come to the Club, and their families and friends, whose unwavering support help make The Brunswick Club the special place that it is.

If any of our supporters would like to visit the Club in Haldane Road, Fulham, you would be most welcome. Just give the Club Manager a call to arrange a suitable time.


S G G Witheridge
Chairman
29 September 2023

THE BRUNSWICK CLUB TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the charity's Governing document, Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

Governing document

The Brunswick Club Trust is a registered charity operating under a Declaration of Trust dated 26 February 1945 as amended by a scheme which was sealed by the Charity Commission for England and Wales on 14 May 1997.

Objects of the charity

The object of the Club is the provision of cultural, sporting and social activities for young people, aged from seven to eighteen, in a safe and friendly environment.

Going concern

The trustees' report and financial statements have been prepared on the going concern basis, which assumes the ability of the Club to continue its activities for the foreseeable future, being a period of not less than twelve months from the approval of these accounts.

The Trustees continue to monitor the financial effects of inflation, in particular its effect on the cost of living. The trustees have considered the information available and have reasonable expectation that the Trust has adequate reserves and resources to continue its operational activities for the foreseeable future. Accordingly the trustees have concluded that they can continue to adopt the going concern basis in preparing the financial statements.

Public benefit

In planning the Club's activities for the year, the Board of trustees confirm that they have given due regard the Charity Commission's legislative and regulatory requirements to comply with Section 17 of the Charities Act 2011. This report outlines how our achievements during 2022 have benefited the public.

Review of activities

During 2022, the Club was open seven days a week, offering a variety of activities and services, including:

- a three night a week Senior Youth Club;
- a two night a week Junior Youth Club;
- a two night a week Junior and Senior Table Tennis Club;
- competitive football teams at seven different age levels, from Under 9s to Under 17s;
- seven weeks of activities for Junior Club members during half-term and school holidays; and
- two weeks of activities for Senior Club members during the Summer holidays.
- a weekend residential for the whole club at Hindleap Warren Outdoor Activity Centre in East Sussex.

We also played host to Kixstar Dragon Taekwondo, the Fulham Junior Chess Club, Aspire FC, Fulham Lions FC, Tiny Feet Sports, Samba Soccer Schools, and the CDA Fencing Club – all of whom provided regular sessions for children and young people in their respective fields.

THE BRUNSWICK CLUB TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Highlights of 2022

The Highlight of 2022 included:

- 1,187 children and young people coming through the Club's doors at an average of 80 per day – comfortably matching pre-covid levels of attendance;
- 808 young people aged 11-19 years attending our Senior Youth Club sessions at an average of 96 per session – a Club record;
- 390 children aged 7-11 years attending our Junior Youth Club sessions at an average of 67 per session;
- 150 young people attending our Senior Holiday Activity Scheme at an average of 43 per day;
- 272 children attending our Junior Holiday Activity Schemes at an average of 45 per day;
- 84 children and young people participating in our annual weekend residential at Hindleap Warren in January 2022 – our first year back after the pandemic;
- 57 children and young people from our Under 9s, 11s, 12s and 13s teams taking part in two three-day residential football tournaments in Butlins, Bognor Regis;
- 125+ children attending our Queen's Platinum Jubilee Street Party – in the words of one parent: "A lovely day, food, drinks, lots of activities for our Brunswick family, a party the kids won't ever forget."
- 247 children and young people enjoying food, inflatables, and fun at our annual Christmas party; and
- nine young people receiving Jack Petchey Achievement Awards for their voluntary contribution across the full range of Club activities.

Plans for the future

Our plans for 2023 are to continue providing a high-quality programme of on-site and off-site activities for the children and young people of Fulham.

Recruitment and election of trustees

Trustees are appointed or re-appointed annually at the Annual General Meeting. New trustees are briefed on their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

THE BRUNSWICK CLUB TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

The trustees who served during the year were:

SGG Witheridge (Chairman)

LEJ Bicknell, ACIB (Treasurer)

NN Browne (President)

MF Dunning BEM

CE Hancock

G Hands, M.P.

WJB Lake

FR Watts

PCG Witheridge

Resigned 18 February 2022

Financial Review and Policy on Reserves

The Statement of Financial Activities for the year to 31 December 2022 shows a net income of £3,812 (before net investment loss of £131,622), compared to net income of £82,458 for 2021 (before net investment gains of £80,227). Note 15 shows the movement in all the Trust's funds in the year and gives an explanation of the nature and purposes of each fund. The balance of total unrestricted funds at the year end was £882,900 (2021: £992,619) and that of restricted funds was £14,641 (2021: £32,732). During the year £17,519 was transferred from unrestricted to restricted funds and expended on the building project.

In the trustees' view, the reserves should provide the Club with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Of the £882,900 held in unrestricted funds, £326,926 (raised in capital appeals since 1945) and £153,113 (designated as at 31 December 2022) has been earmarked for future capital expenditure on buildings, vehicles and equipment; £402,860 is equivalent to fourteen months' running costs and held to cover management, administration and support costs in the event of unexpected loss of income streams.

The trustees have a policy pertaining to their portfolio of investments. This is managed in a conservative fashion between investing for long term capital growth and providing a reasonable income for the Club. Reserves and investments are reviewed on a quarterly basis by the trustees.

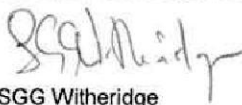
Risk statement

The major risks to which the Club is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

Our volunteers

All the trustees donate their services without charge. The charity often also relies on the contribution of unpaid general volunteers in carrying out its activities. During any given year, 8-12 adult volunteers give approximately 1,000 hours of their time and 15-20 junior volunteers (members of our Senior Club aged 15-18 years) give approximately 1,500 hours of their time. Volunteering includes, but is not limited to, assisting staff in the supervision of younger children on activities, driving one of the minibuses, running the line at football matches and helping organise events. The trustees have considered the specific provisions regarding the valuation of donated items and services and concluded that placing a monetary value on their contribution would not be possible or appropriate.

On behalf of the trustees



SGG Witheridge

Chairman

29 September 2023

THE BRUNSWICK CLUB TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the financial statements of The Brunswick Club Trust for the year ended 31 December 2022 on pages 9 to 19. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the trustees in accordance with Sections 144-147 and 151-155 of the Charities Act 2011. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England & Wales.

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 which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Christopher Bates (FCA)

**Begbies
Chartered Accountants**

3 October 2023

9 Bonhill Street
London
EC2A 4DJ

THE BRUNSWICK CLUB TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|---|-------|-------------------------|-----------------------|--------------------|--------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | | | | | |
| Donations | | 11,180 | - | 11,180 | 18,180 |
| Members' subscriptions | | 32,495 | - | 32,495 | 22,290 |
| New Generation Giving | | 4,111 | - | 4,111 | 5,631 |
| Grants receivable and released | 2 | - | - | - | 34,232 |
| Charitable activities | | | | | |
| Club activities and trips | | 20,630 | - | 20,630 | 1,706 |
| Grants and service level agreement for youth work | 3 | - | 157,329 | 157,329 | 162,088 |
| Other trading activities | | | | | |
| Lettings and pitch hire | | 106,156 | - | 106,156 | 78,028 |
| Vending machines | | 10,250 | - | 10,250 | 7,800 |
| | | - | - | - | - |
| Investments | 4 | 14,043 | - | 14,043 | 11,177 |
| Total income | | <u>198,865</u> | <u>157,329</u> | <u>356,194</u> | <u>341,132</u> |
| EXPENDITURE ON: | | | | | |
| Raising funds | | | | | |
| Fundraising and publicity | | 16,765 | - | 16,765 | 12,418 |
| Charitable activities | | | | | |
| Club activities and trips | | 141,665 | 170,628 | 312,293 | 223,217 |
| Other | | | | | |
| Lettings and pitch hire | | 13,878 | 4,792 | 18,670 | 21,249 |
| Vending machines | | 4,654 | - | 4,654 | 3,790 |
| Total expenditure | 6 | <u>176,962</u> | <u>175,420</u> | <u>352,382</u> | <u>260,874</u> |
| Net incoming/(outgoing) resources before transfers | | <u>21,903</u> | <u>(18,091)</u> | <u>3,812</u> | <u>80,458</u> |
| Net income/(expenditure) for the year | | <u>21,903</u> | <u>(18,091)</u> | <u>3,812</u> | <u>80,458</u> |
| Other recognised gains/(losses): | | | | | |
| Realised gains/(losses) on investments | | (7,791) | - | (7,791) | 7,107 |
| Unrealised gains/(losses) on investments | | (123,831) | - | (123,831) | 73,120 |
| Net movement in funds | | <u>(109,719)</u> | <u>(18,091)</u> | <u>(127,810)</u> | <u>160,685</u> |
| Total funds brought forward | | <u>992,619</u> | <u>32,732</u> | <u>1,025,351</u> | <u>864,666</u> |
| Total funds carried forward | 14 | <u>882,900</u> | <u>14,641</u> | <u>897,541</u> | <u>1,025,351</u> |

THE BRUNSWICK CLUB TRUST

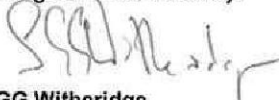
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

| | Notes | 2022 £ | 2021 £ |
|--|-----------|----------------|------------------|
| Fixed assets: | | | |
| Tangible assets | 8 | 82,716 | 82,052 |
| Investments | 9 | 625,266 | 757,605 |
| Total fixed assets | | 707,982 | 839,657 |
| Current assets: | | | |
| Debtors | 10 | 5,654 | 4,187 |
| Cash at bank and in hand | | 218,054 | 194,750 |
| Total current assets | | 223,708 | 198,937 |
| Liabilities: | | | |
| Creditors: Amounts falling due within one year | 11 | 34,149 | 13,243 |
| Net current assets | | 189,559 | 185,694 |
| Total assets less current liabilities | 14 | 897,541 | 1,025,351 |
| The funds of the charity: | | | |
| Restricted funds | 15 | 14,641 | 32,732 |
| Unrestricted funds | | | |
| General fund | | 402,861 | 530,098 |
| Designated funds | | 480,039 | 462,521 |
| Total charity funds | 15 | 882,900 | 992,619 |
| | | 897,541 | 1,025,351 |

For the financial year ended 31 December 2022 the charity was entitled to exemption from audit and an audit has not been requested by the trustees for the year in question.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with the requirements of the Charities Act 2011 ("the Act") and for preparing financial statements 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 its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Act.

The financial statements were approved by the board of trustees and authorised for issue on 29 September 2023 and are signed on its behalf by:


SGG Witheridge
Trustee


LEJ Bicknell
Trustee

Charity Registration No.: 209865

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Brunswick Club Trust is an unincorporated charity. Its place of business is 34 Haldane Rd, Fulham, London SW6 7EU.

1.1 Accounting convention

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), the Charities Act 2011 and "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP)".

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

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared on the historical cost convention except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below.

1.2 Going concern

The trustees have prepared the financial statements on the going concern basis, which assumes the ability of the Club to continue its activities for the foreseeable future, being a period of not less than twelve months from the approval of these accounts.

1.3 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Grants and legacies accounting

In accordance with Charities SORP, grants and legacies are only be recognised when all the following criteria are

Entitlement – control over the rights or other access to the economic benefit has passed to the charity.

Probability – income is recognised when there is sufficient certainty of receipt - receipt is more likely than not.

Measurement – the monetary value or amount of the income can be measured reliably.

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1.5 Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP and FRS 102, the economic contribution of general volunteers is not recognised in the financial statements. The trustees' Report details the role played by general volunteers and the nature of their contribution to the charity.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes, and their associated support costs.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trust's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold property which is held for charitable and investment purposes is not depreciated.

Depreciation on other assets are recognised so as to write off the cost less their residual values over their useful lives and written off over 3 years.

1.9 Fixed asset investment

Investments held as fixed assets are revalued at mid-market value at the balance sheet date in order to comply with the requirements of the FRS102. Realised and unrealised gains and losses are shown separately in the appropriate section of the Statement of Financial Activities.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1.12 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.

1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, which include trade and other receivables and cash and bank balances, are initially recognised at transaction value and subsequently measured at their settlement value.

1.14 Fund accounting

Unrestricted funds comprise accumulated surpluses on the general funds and designated funds.

Designated funds are amounts which have been put aside out of unrestricted funds at the discretion of the trustees. General unrestricted funds represent unrestricted income which is expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds represent grants and donations for specific purposes which are therefore not available for other purposes.

1.15 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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Grants receivable and released

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| <i>Covid-19 grants from the UK government for:</i> | | | | |
| - Small business interruption | - | - | - | 27,266 |
| - Coronavirus job retention scheme | - | - | - | 6,946 |
| | - | - | - | 34,232 |

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3 Grants and service level agreement for youth work

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|---|----------------------------|--------------------------|--------------------|--------------------|
| L.B. Hammersmith & Fulham under service level agreements for: | | | | |
| Community-based Youth Provision | - | 44,681 | 44,681 | 44,496 |
| Brunswick Juniors | - | 26,250 | 26,250 | 35,000 |
| Grants receivable for charitable activities: | | | | |
| Club activities | | | | |
| - Jack Petchey Foundation | - | 2,700 | 2,700 | 2,250 |
| - John Lyon's Charity | - | 40,000 | 40,000 | 40,000 |
| - The H Steven and P E Wood Charitable Trust | - | 1,000 | 1,000 | 500 |
| - The Co-op Local Community Fund | - | - | - | 6,241 |
| - Waitrose & Partners | - | 7,500 | 7,500 | 4,900 |
| - The Kayami Foundation | - | - | - | 1,000 |
| - The Worshipful Company of Tylers and Bricklayers | - | - | - | 1,000 |
| - Power Brush Donation | - | 300 | 300 | - |
| - The Earls Court Community Fund | - | - | - | 7,000 |
| - Personal donations: in memory of Gordon Horner | - | 500 | 500 | - |
| - A Mullins | - | 200 | 200 | - |
| - J B Khan | - | 250 | 250 | 200 |
| Holiday scheme and trips | | | | |
| - Dr Edwards & Bishop King's Fulham Charity | - | 5,000 | 5,000 | 4,386 |
| - John Lyon's Charity (School Holiday Activity Fund) | - | 4,000 | 4,000 | 4,000 |
| - Waitrose & Partners | - | 7,600 | 7,600 | - |
| - The Daisy Trust | - | 7,240 | 7,240 | 2,435 |
| - Addison Youth | - | 9,108 | 9,108 | 7,680 |
| - The Worshipful Company of Tylers and Bricklayers | - | 1,000 | 1,000 | 1,000 |
| | - | 157,329 | 157,329 | 162,088 |

4 Investment income

| | Unrestricted general fund £ | Restricted fund £ | Unrestricted designated fund £ | Total 2022 £ | Total 2021 £ |
|-----------------------------------|--------------------------------------|-------------------------|---|--------------------|--------------------|
| Dividends from listed investments | 13,353 | - | - | 13,353 | 11,170 |
| Interest on bank deposits | 43 | - | 647 | 690 | 7 |
| | 13,396 | - | 647 | 14,043 | 11,177 |

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

5 Net income/(expenditure) for the year

| | 2022 £ | 2021 £ |
|---------------------------------|--------------|--------------|
| This is stated after charging: | | |
| Payment to the accountants for: | | |
| Independent examination | 3,980 | 2,430 |
| Accountancy services | 2,300 | 1,950 |
| | <u>6,280</u> | <u>4,380</u> |

6 Analysis of governance and support costs

The charity apportions its support costs and governance costs between the key activities undertaken in the year on a basis consistent with the use of the resources including allocating employees costs by the time spent and other costs by their usage. The table below shows the basis for apportionment and the analysis of support and governance costs.

| | Raising funds £ | Lettings/ pitch hire £ | Club activities £ | Other £ | Total 2022 £ | Total 2021 £ |
|---|--------------------------------|---------------------------------------|----------------------------------|--------------------|-----------------------------|-----------------------------|
| <i>Costs directly attributable to activities:</i> | | | | | | |
| Club activities | - | - | 57,391 | - | 57,391 | 26,041 |
| Holidays and trips | - | - | 54,914 | - | 54,914 | 10,830 |
| Vending machines | - | - | - | 4,654 | 4,654 | 3,790 |
| Building refurbishment | - | - | - | - | - | - |
| <i>Support costs:</i> | | | | | | |
| Staff costs | 16,765 | 8,984 | 153,927 | - | 179,676 | 164,186 |
| Gas and electricity | - | 1,138 | 6,051 | - | 7,189 | 8,145 |
| General and water rates | - | 562 | 3,438 | - | 4,000 | 5,525 |
| Cleaning & hygiene | - | 1,824 | 1,824 | - | 3,648 | 4,788 |
| Telephone | - | 17 | 1,085 | - | 1,102 | 839 |
| Building maintenance | - | 4,629 | 4,629 | - | 9,258 | 10,374 |
| Insurance | - | 1,400 | 5,598 | - | 6,998 | 4,461 |
| Youthwork equipment | - | 55 | 55 | - | 110 | 2,731 |
| Postage and stationery | - | 12 | 1,059 | - | 1,071 | 2,403 |
| Computer running costs | - | 49 | 2,520 | - | 2,569 | 2,061 |
| Accountancy and bookkeeping | - | - | 1,920 | - | 1,920 | 2,746 |
| Bank and other charges | - | - | 294 | - | 294 | 177 |
| Sundries | - | - | 5,718 | - | 5,718 | 3,252 |
| <i>Governance costs:</i> | | | | | | |
| Independent examiner's fee | - | - | 6,280 | - | 6,280 | 4,380 |
| Legal and professional fees | - | - | 5,461 | - | 5,461 | 3,945 |
| | <u>16,765</u> | <u>18,670</u> | <u>312,293</u> | <u>4,654</u> | <u>352,382</u> | <u>260,674</u> |
| | Raising funds £ | Lettings/ pitch hire £ | Club activities £ | Other £ | Total 2022 £ | Total 2021 £ |
| Apportioned between: | | | | | | |
| Unrestricted funds | 16,765 | 13,878 | 141,665 | 4,654 | 176,962 | 124,338 |
| Restricted funds | - | 4,792 | 170,628 | - | 175,420 | 136,336 |
| | <u>16,765</u> | <u>18,670</u> | <u>312,293</u> | <u>4,654</u> | <u>352,382</u> | <u>260,674</u> |

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

7 Taxation

The Brunswick Club Trust is a registered charity and does not trade for tax purposes. It is not liable to corporation tax on its net incoming resources.

8 Fixed assets

| | Freehold property & improve- ments £ | Fixtures, fittings & equip- ment £ | Motor vehicles £ | Football pitch £ | Total £ |
|--|--|--|------------------------|---------------------|------------|
| Cost | | | | | |
| At 1 January 2022 and 31 December 2022 | 92,194 | 84,024 | 27,309 | 64,377 | 467,904 |
| Additions | - | 793 | - | - | 793 |
| At 31 December 2021 | 92,194 | 84,817 | 27,309 | 64,377 | 468,697 |
| Depreciation | | | | | |
| At 1 January 2022 and 31 December 2022 | 10,142 | 84,024 | 27,309 | 64,377 | 385,852 |
| Charge for the year | - | 129 | - | - | 129 |
| On Disposals | - | - | - | - | - |
| At 31 December 2021 | 10,142 | 84,153 | 27,309 | 64,377 | 385,981 |
| Carrying amount | | | | | |
| At 31 December 2022 | 82,052 | 664 | - | - | 82,716 |
| At 31 December 2021 | 82,052 | - | - | - | 82,052 |

9 Fixed asset investments

| | 2022 £ | 2021 £ |
|----------------------------|-----------|-----------|
| Listed investments: | | |
| Fixed interest | 62,485 | 68,895 |
| Equities | 562,781 | 688,710 |
| Market value | 625,266 | 757,605 |
| Historic cost | 519,143 | 527,650 |

10 Debtors

| | 2022 £ | 2021 £ |
|---------------|-----------|-----------|
| Prepayments | 4,124 | 4,187 |
| Other debtors | 1,530 | - |
| | 5,654 | 5,654 |

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

11 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|-----------------|---------------|---------------|
| Accruals | 9,499 | 4,493 |
| Creditors | 4,740 | |
| Deferred income | 19,910 | 8,750 |
| | <u>34,149</u> | <u>13,243</u> |

12 Trustees' expenses and transactions

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year (2021: Nil).

During the year, the trustees made donations totalling £480 (2021: £480).

13 Employees

The average number of employees during the year was:

| | 2022 | 2021 |
|--------------------------|-----------|-----------|
| Youthwork- full-time | 1 | 1 |
| Youthwork- part-time | 9 | 9 |
| Support staff- part-time | 2 | 3 |
| | <u>12</u> | <u>13</u> |

Employment costs

| | 2022 £ | 2021 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 166,817 | 152,746 |
| Social security costs | 7,076 | 6,119 |
| Pension costs | 5,782 | 5,321 |
| | <u>179,675</u> | <u>164,186</u> |

There were no employees whose annual emoluments were £60,000 or more.

14 Analysis of net assets between funds

| | Unrestricted fund £ | Restricted fund £ | 2022 Total £ | 2021 Total £ |
|--|---------------------------|-------------------------|--------------------|--------------------|
| Fixed assets | 82,716 | - | 82,716 | 82,052 |
| Investments | 625,266 | - | 625,266 | 757,605 |
| Current assets | 185,989 | 37,719 | 223,708 | 198,937 |
| Creditors: amounts falling due within one year | (11,071) | (23,078) | (34,149) | (13,243) |
| | <u>882,900</u> | <u>14,641</u> | <u>897,541</u> | <u>1,025,351</u> |

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

15 Movement in funds

| | As at 1 Jan 2022 | Incoming resources (Inc. gains) | Outgoing resources (Inc. losses) | Transfer between funds | As at 31 Dec 2022 |
|--|---------------------|---------------------------------------|--|---------------------------|----------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General fund | 530,098 | 198,865 | (308,584) | (17,519) | 402,860 |
| Designated funds | | | | | |
| Contributions in Oflag 79 | 13,263 | | | | 13,263 |
| Donations | 17,284 | | | | 17,284 |
| Legacy | 10,000 | | | | 10,000 |
| Share of 1947 National Appeal | 22,979 | | | | 22,979 |
| 1971 Appeal | 25,822 | | | | 25,822 |
| 1989 Appeal | 96,484 | | | | 96,484 |
| Donations - The Foundation for Sport and I | 50,000 | | | | 50,000 |
| Building Fund | 20,646 | | | | 20,646 |
| Dulverton Trust Endowment | 40,000 | | | | 40,000 |
| 50th Anniversary appeal fund | 30,448 | | | | 30,448 |
| Building refurbishment fund | 135,595 | | | 17,519 | 153,113 |
| Total unrestricted funds | 992,619 | 198,865 | (308,584) | - | 882,900 |
| Restricted funds | | | | | |
| LB H&F Provision of Youth Services | - | 44,681 | (44,681) | | - |
| Brunswick Juniors | - | 26,250 | (26,250) | | - |
| Club activities | 22,617 | 52,450 | (67,426) | | 7,641 |
| Holiday scheme and trips | 10,115 | 33,948 | (37,063) | | 7,000 |
| Total restricted funds | 32,732 | 157,329 | (175,420) | - | 14,641 |
| Total funds | 1,025,351 | 356,194 | (484,004) | - | 897,541 |