

Charity Registration No. 1130227

Company Registration No. 06761002 (England and Wales)

**BRUNSWICK YOUTH AND COMMUNITY CENTRE**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**



**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Management Committee</b>	R C C Taylor D P Clarke C A L Hayward
<b>Secretary</b>	D P Clarke
<b>Charity number</b>	1130227
<b>Company number</b>	06761002
<b>Principal address</b>	104 Marsh Lane Bootle Merseyside L20 4JQ
<b>Registered office</b>	104 Marsh Lane Bootle Merseyside L20 4JQ
<b>Independent examiner</b>	Mrs Lesley Malkin BA FCA BWM Castle Chambers 43 Castle Street Liverpool L2 9SH
<b>Bankers</b>	Cater Allen Bank 9 Nelson Street Bradford BD1 5AN  Lloyds Bank plc 2-12 Lord Street Liverpool L2 1TS

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**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2019**

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The Management Committee present their report and financial statements for the year ended 31 March 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016).

**Objectives and activities**

The charity's objects are to provide a programme of activities for the youth of Bootle using the Centre's premises and equipment to their maximum potential.

The aims of the Centre are to help persons under the age of 25 years through leisure time activities to develop their physical and spiritual capabilities so that they may grow to full maturity as individuals and members of society. The Centre also aims to benefit the wider community of Bootle and Sefton areas and the neighbourhood without distinction, by associating together the said residents and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities for recreation leisure time with the objective of improving the conditions of life for those residents.

**Policies adopted:-**

- Reviewing and maintaining the Centre's facilities.
- Employing staff to provide a daily programme of activities for young people aged 11 to 18.
- Running a Junior Kids Club for children aged 7 to 11.
- Providing trips outside the immediate locality both in the UK and overseas.
- Ensuring that the Centre has sufficient income to cover the overheads incurred.

There have been no material changes in policies following incorporation.

The Management Committee have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities they charity should undertake.

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

**FOR THE YEAR ENDED 31 MARCH 2019**

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## **Achievements and performance**

This is the second year the centre has benefited from funding the National Lottery under the heading of the Youth Investment fund (YIP) plus the Department of Digital Culture Media and Sport. This fund has enabled the centre to deliver a wide variety of services for young people to participate in through a universal offer. Young People have valued this process which has enabled them to explore different experiences that have helped them develop their health and wellbeing. Sustainable funding at this level has encouraged the centre to be more proactive in the delivery of our services and has promoted a curriculum for supporting young people views. This additional funding has enabled the centre to achieve its main objective in making sure ***young people have a voice***.

The centre continues to offer a wide variety of services that embrace the local community, a good example of this is opening the facility to Inspire 2 Independence an organisation that encourage young people to participate in the National Citizen Project. The centre provides the perfect resource for this and this year has supported over 700 young people aged between 16 and 19 in the delivery of several social action programmes with in in our local community.

The Brunswick is also a strong partner in the delivery of the Jamie Carragher Academy in supporting young people aged between 16-19 to potentially gain a BTEC level 2 and 3 qualifications in sport/football. The centre is open 5 days a week from 9.00.am to 4.00.pm to support the delivery of this service and provides resources to enhance this process.

We also support the delivery of a weekly pensioners group plus a mother and toddler's session who are all working towards tackling social isolation. In March we recently stated a walking football ball session for over 55 year olds and this is delivered every Tuesday and Friday. The centre also provides facilities and resources for Veterans in Sefton plus the Merseyside Army Cadet Force. The Bootle Rifles Detachment which reflects our historical background in relation to the armed forces.

Our facilities at the centre also includes the community garden and for the last 2 years has been supported in developing its resources and activities from funding obtained from Sefton Councils development fund. Several programmes have been delivered which have produced positive outcomes in promoting recycling.

Brunswick continues to work in partnership with Merseyside Youth Association Ltd and throughout the year the centre has complied with the requirements of Sefton Council Youth Service (SLA) service level agreement (Early intervention service for 11 +). The Brunswick transparent approach and inclusive environment has encouraged other service to be located at the centre which include Liverpool Tamil School and Merseyside Youth Associations talent match programme.

Brunswick value the support of unpaid volunteers that assist the paid staff in supporting different projects throughout the year. Our other key asset is the important role our management committee provide by giving up their time and commitment in offering support on a weekly and monthly basis.

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

***FOR THE YEAR ENDED 31 MARCH 2019***

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**Financial review**

The Trustees and the Committee would like to thank the following donors to general funds for their generosity during the last financial year:

Mr and Mrs G L Corlett  
Mrs. C Behrend  
Mr G Bibby  
Leslie Bibby Fund  
Edward Bibby Fund  
Selwyn Lloyd Charitable Trust  
Mr C. Hayward  
Labour Party  
Clarke Charitable Trust  
Mrs C W Robinson

There was total income of £160,983 for the year, as shown in the Statement of Financial Activities. Expenditure totalled £171,147 leaving funds carried forward of £66,131 at 31 March 2019. The analysis of Restricted Funds is shown at note 13.

**Structure, governance and management**

Brunswick Youth And Community Centre is a company limited by guarantee. The company was incorporated on 28 November 2008, and on 31 March 2009 the net assets of the charity 'Brunswick Youth Club' (an unincorporated charitable trust) were transferred to the company.

The charitable trust had originally been established in 1947 by ex-Prisoners of War of Oflag 79 Brunswick, Germany.

The Management Committee, who are also the trustees, and the directors for the purpose of company law, and who served during the year were:

R C C Taylor (Chairman)  
D P Clarke (Hon. Treasurer)  
C A L Hayward

**Presidents:**

A W Shone (President)  
P B S Johnson (Vice President)  
S D Lewis (Vice President)  
I R Short (Vice President)  
W B Stoddart (Vice President)  
J R Syvret (Vice President)  
T J Marshall (Vice President)

**Ladies' Committee:**

Mrs S McCormick (Chairwoman)  
Mrs H Mullen  
Mrs S Syvret

**Centre Manager:**

Keith Lloyd

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

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

***FOR THE YEAR ENDED 31 MARCH 2019***

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**Management Committee Responsibilities:**

To provide and manage a centre for use as a youth centre conducted in conformity with principles and objectives of the Merseyside Youth Association Limited.

The Management Committee is responsible for the supervision of the Centre Manager, who is responsible for the daily implementation of policies.

The Management Committee has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**Small company provisions**

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

On behalf of the board of Management Committee



R C C Taylor

Trustee

Dated: 1/10/19

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF MANAGEMENT COMMITTEE RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2019**

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The Management Committee, who are also the directors of Brunswick Youth And Community Centre for the purpose of company law, are responsible for preparing the Management Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Management Committee are required to:

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

The Management Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



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

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

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I report to the charity trustees on my examination of the accounts of Brunswick Youth and Community Centre for the year ended 31 March 2019.

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

**Responsibilities and basis of report**

As the charity's trustees of Brunswick Youth and Community Centre (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

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

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

I have 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 accounts to be reached.



**Mrs Lesley Malkin BA FCA**  
BWM  
Chartered Accountants  
Castle Chambers  
43 Castle Street  
Liverpool  
L2 9SH

Dated: 28/10/19 .....

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

**Current financial year**

		<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
	<b>Notes</b>				
<b><u>Income from:</u></b>					
Donations and legacies	<b>3</b>	12,125	-	12,125	29,811
Charitable activities	<b>4</b>	94,762	48,096	142,858	153,259
Other income	<b>5</b>	6,000	-	6,000	-
<b>Total income</b>		<u>112,887</u>	<u>48,096</u>	<u>160,983</u>	<u>183,070</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	<b>6</b>	<u>122,826</u>	<u>48,321</u>	<u>171,147</u>	<u>159,727</u>
<b>Net movement in funds</b>		(9,939)	(225)	(10,164)	23,343
Fund balances at 1 April 2018		<u>60,266</u>	<u>16,029</u>	<u>76,295</u>	<u>52,951</u>
<b>Fund balances at 31 March 2019</b>		<u><u>50,327</u></u>	<u><u>15,804</u></u>	<u><u>66,131</u></u>	<u><u>76,294</u></u>

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

All income and expenditure derive from continuing activities.

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

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

Prior financial year

		Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	3	29,811	-	29,811
Charitable activities	4	103,706	49,553	153,259
<b>Total income</b>		<b>133,517</b>	<b>49,553</b>	<b>183,070</b>
<b><u>Expenditure on:</u></b>				
Charitable activities	6	119,637	40,090	159,727
<b>Net movement in funds</b>		<b>13,880</b>	<b>9,463</b>	<b>23,343</b>
Fund balances at 1 April 2018		46,386	6,565	52,951
<b>Fund balances at 31 March 2019</b>		<b>60,266</b>	<b>16,028</b>	<b>76,294</b>

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

All income and expenditure derive from continuing activities.

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

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET**

**AS AT 31 MARCH 2019**

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	10		-		251
<b>Current assets</b>					
Cash at bank and in hand		90,921		90,402	
<b>Creditors: amounts falling due within one year</b>	12	(24,790)		(14,359)	
Net current assets			66,131		76,043
<b>Total assets less current liabilities</b>			66,131		76,294
<b>Income funds</b>					
Restricted funds	13		15,804		16,028
Unrestricted funds			50,327		60,266
			66,131		76,294

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Management Committee acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Management Committee on 1<sup>st</sup> October 2019

  
R C C Taylor

Trustee

Company Registration No. 06761002

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**1 Accounting policies**

**Company information**

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

**1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

**1.2 Going concern**

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

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Management Committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.4 Income**

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

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

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

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2019**

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**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure reflects all amounts paid and accrued during the year. All costs are allocated between expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

**Charitable expenditure**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

**Governance costs**

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to strategic management of the charity.

**1.6 Tangible fixed assets**

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

All fixed assets costing more than £500 are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	10% straight line basis
Fixtures, fittings & equipment	50% straight line basis
Motor vehicles	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2019**

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**1 Accounting policies**

**(Continued)**

***Basic financial assets***

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

***Basic financial liabilities***

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

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

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

***Derecognition of financial liabilities***

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

**1.10 Employee benefits**

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

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

**1.11 Taxation**

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

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

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Management Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2019**

**3 Donations and legacies**

	Unrestricted funds 2019	Unrestricted funds 2018
	£	£
Donations and gifts	12,125	29,811

**4 Charitable activities**

	Youth & Community Centre	Ladies Committee & Outreach Project	Youth Investment Fund & Community Development Fund	Total 2019	Total 2018
	£	£	£	£	£
Sales within charitable activities	55,555	9,155	-	64,710	77,662
Performance related grants	25,000	-	48,096	73,096	74,553
Other income	5,052	-	-	5,052	1,044
	<u>85,607</u>	<u>9,155</u>	<u>48,096</u>	<u>142,858</u>	<u>153,259</u>
Analysis by fund					
Unrestricted funds	85,607	9,155	-	94,762	
Restricted funds	-	-	48,096	48,096	
	<u>85,607</u>	<u>9,155</u>	<u>48,096</u>	<u>142,858</u>	
<b>Performance related grants</b>					
Sefton MBC	25,000	-	-	25,000	25,000
Youth Investment Fund	-	-	45,602	45,602	37,505
Community Development Fund	-	-	2,494	2,494	12,048
	<u>25,000</u>	<u>-</u>	<u>48,096</u>	<u>73,096</u>	<u>74,553</u>



**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2019**

**4 Charitable activities**

**(Continued)**

**For the year ended 31 March 2018**

	Youth & Community Centre	Ladies Committee & Outreach Project	Youth Investment Fund & Community Development Fund	Total 2019
	£	£	£	£
Sales within charitable activities	62,914	14,748	-	77,662
Performance related grants	25,000	-	49,553	74,553
Other income	1,044	-	-	1,044
	<u>88,958</u>	<u>14,748</u>	<u>49,553</u>	<u>153,259</u>
Analysis by fund				
Unrestricted funds	88,958	14,748	-	103,706
Restricted funds	-	-	49,553	49,553
	<u>88,958</u>	<u>14,748</u>	<u>49,553</u>	<u>153,259</u>
<b>Performance related grants</b>				
Sefton MBC	25,000	-	-	25,000
Youth Investment Fund	-	-	37,505	37,505
Community Development Fund	-	-	12,048	12,048
	<u>25,000</u>	<u>-</u>	<u>49,553</u>	<u>74,553</u>

**5 Other income**

	Unrestricted funds	Unrestricted funds
	2019 £	2018 £
Net gain on disposal of tangible fixed assets	<u>6,000</u>	<u>-</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2019**

**6 Charitable activities**

	Youth & Community Centre	Youth Investment Fund & Community Developme nt Fund	Total 2019	Total 2018
	£	£	£	£
Staff costs	66,124	47,759	113,883	101,030
Depreciation and impairment	251	-	251	585
Repairs and maintenance	8,175	-	8,175	12,578
Printing and stationery	2,902	-	2,902	999
Telephone and postage	1,361	-	1,361	1,481
Motor and travel	6,037	-	6,037	4,390
Light and heat	10,283	-	10,283	6,933
Water charges	6,605	-	6,605	6,405
Insurance	1,522	-	1,522	2,411
Cleaning and laundry	4,623	-	4,623	6,215
Sundry expenses	2,662	562	3,224	6,160
Sports and recreation	10,375	-	10,375	9,049
	<u>120,920</u>	<u>48,321</u>	<u>169,241</u>	<u>158,236</u>
Share of support costs (see note 7)	444	-	444	419
Share of governance costs (see note 7)	1,462	-	1,462	1,072
	<u>122,826</u>	<u>48,321</u>	<u>171,147</u>	<u>159,727</u>
<b>Analysis by fund</b>				
Unrestricted funds	122,826	-	122,826	
Restricted funds	-	48,321	48,321	
	<u>122,826</u>	<u>48,321</u>	<u>171,147</u>	

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2019**

**6 Charitable activities**

**(Continued)**

**For the year ended 31 March 2018**

	<b>Youth &amp; Community Centre</b>	<b>Youth Investment Fund &amp; Community Developme nt Fund</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	62,783	38,247	101,030
Depreciation and impairment	585	-	585
Repairs and maintenance	12,578	-	12,578
Printing and stationery	999	-	999
Telephone and postage	1,481	-	1,481
Motor and travel	4,390	-	4,390
Light and heat	6,933	-	6,933
Water charges	6,405	-	6,405
Insurance	2,411	-	2,411
Cleaning and laundry	6,215	-	6,215
Sundry expenses	4,317	1,843	6,160
Sports and recreation	9,049	-	9,049
	<u>118,146</u>	<u>40,090</u>	<u>158,236</u>
Share of support costs (see note 7)	419	-	419
Share of governance costs (see note 7)	1,072	-	1,072
	<u>119,637</u>	<u>40,090</u>	<u>159,727</u>
<b>Analysis by fund</b>			
Unrestricted funds	119,637	-	119,637
Restricted funds	-	40,090	40,090
	<u>119,637</u>	<u>40,090</u>	<u>159,727</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**7 Support costs**

	Support costs £	Governance costs £	2019 £	Support costs £	Governance costs £	2018 £
Bank charges	444	-	444	419	-	419
Audit fees	-	731	731	-	536	536
Accountancy	-	731	731	-	536	536
	<u>444</u>	<u>1,462</u>	<u>1,906</u>	<u>419</u>	<u>1,072</u>	<u>1,491</u>
Analysed between Charitable activities	<u>444</u>	<u>1,462</u>	<u>1,906</u>	<u>419</u>	<u>1,072</u>	<u>1,491</u>

Governance costs relate to Independent Examiner's fees of £731 (2018: £536) and accountancy fees of £731 (2018: £536).

**8 Management Committee**

None of the Management Committee (or any persons connected with them) received any remuneration during the year or was reimbursed expenses during the year (2018: £nil).

**9 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Youth leaders and assistants	<u>13</u>	<u>13</u>

**Employment costs**

	2019 £	2018 £
Wages and salaries	111,185	97,056
Social security costs	124	2,777
Other pension costs	2,574	1,197
	<u>113,883</u>	<u>101,030</u>

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

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**10 Tangible fixed assets**

	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2018	48,255	13,182	19,000	80,437
Disposals	-	-	(19,000)	(19,000)
At 31 March 2019	48,255	13,182	-	61,437
<b>Depreciation and impairment</b>				
At 1 April 2018	48,255	12,931	19,000	80,186
Depreciation charged in the year	-	251	-	251
Eliminated in respect of disposals	-	-	(19,000)	(19,000)
At 31 March 2019	48,255	13,182	-	61,437
<b>Carrying amount</b>				
At 31 March 2019	-	-	-	-
At 31 March 2018	-	251	-	251

**11 Financial instruments**

	2019 £	2018 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at cost	90,921	90,402
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	24,790	14,359

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

	2019 £	2018 £
Accruals and deferred income	24,790	14,359

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2019**

**13 Restricted funds**

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

	Movement in funds			Movement in funds			Balance at 31 March 2019 £
	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 1 April 2018 £	Income £	Expenditure £
Outreach Project	727	-	-	(727)	-	-	-
Garden Project	5,838	-	-	(5,838)	-	-	-
Youth Investment Fund	-	37,505	(37,515)	727	717	45,602	(36,674)
Community Development Fund	-	12,048	(2,574)	5,838	15,312	2,494	(11,647)
	<u>6,565</u>	<u>49,553</u>	<u>(40,089)</u>	<u>-</u>	<u>16,029</u>	<u>48,096</u>	<u>(48,321)</u>
							<u>15,804</u>

**Youth Investment Fund**

The aim of this project is to offer sustainable funding to encourage a youth service universal offer that supports young people opportunities in developing their health and wellbeing.

**Community Development Fund**

The aim of the project is to allow our community to have access to our garden facility and to encourage their understanding of recycling and growing produce. Other elements of the funding are there to support the wide community and offer them the opportunity to participate in our health and wellbeing programme. The centres main objective is to encourage more people to volunteer with in the organisation developing community cohesion in our area.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2019**

**14 Analysis of net assets between funds**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:						
Tangible assets	-	-	-	251	-	251
Current assets/ (liabilities)	50,327	15,804	66,131	60,015	16,028	76,043
	<u>50,327</u>	<u>15,804</u>	<u>66,131</u>	<u>60,015</u>	<u>16,028</u>	<u>76,043</u>
	<u>50,327</u>	<u>15,804</u>	<u>66,131</u>	<u>60,266</u>	<u>16,028</u>	<u>76,294</u>

**15 Related party transactions**

There are no related party transactions which required disclosure during the year (2018 - none).

**16 Company Limited by Guarantee**

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