

Charity Registration No. 1130227

Company Registration No. 06761002 (England and Wales)

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
MANAGEMENT COMMITTEE'S REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2014**

WEDNESDAY



A29 12/11/2014 #237
COMPANIES HOUSE

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

Management Committee	R C C Taylor D P Clarke R C A Thorn C A L Hayward
Charity number	1130227
Company number	06761002
Principal address	104 Marsh Lane Bootle Merseyside L20 4JQ
Registered office	104 Marsh Lane Bootle Merseyside L20 4JQ
Independent Examiner	Lesley Malkin BA FCA BW Macfarlane Castle Chambers 43 Castle Street Liverpool L2 9SH
Bankers	Cater Allen Bank 9 Nelson Street Bradford BD1 5AN Lloyds Bank plc 7 South John Street Liverpool L1 8BN

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
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**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
MANAGEMENT COMMITTEE'S REPORT
FOR THE YEAR ENDED 31 MARCH 2014**

The Management Committee present their report and accounts for the year ended 31 March 2014.

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 the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

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)
R C A Thorn
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)

Ladies' Committee:

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

Youth Leader:

Keith Lloyd

Assistant Youth Leader:

Cathie Chambers

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'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2014**

There have been no changes to the trustees for a number of years. All are highly experienced in the running and general operation of the Centre.

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 and his Deputy, who are 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.

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 an After School Club for children aged 4 to 8.
- 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'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2014**

Achievements and performance

The Centre has been used on a daily basis by an average of 30 young people (11 to 18) for the regular evening sessions of sport, art, drama and computer studies. During the school term time an average of 35 younger children have attended the After School Club between the hours of 3:30 and 6:30 p.m. for supervised play activities. The centre throughout the year has complied with the requirements of Ofsted regarding quality control and has also complied with the requirements of the Service Level Agreement with Sefton Youth Service. Programmes have been arranged for the Duke of Edinburgh Scheme.

The centre continues to offer activities which embrace the local community by running a weekly jobclub open to all, and it is also now regularly used by a local pensioners' group and a local toddlers group.

The Outreach Project operates 5 nights a week and works in partnership with key stakeholders to engage with young people who might otherwise fall into anti-social behaviour. The project contacts an average of 70 young people each week and offers a variety of diversionary activities. This provision has again been recognised by the local police and councillors for achieving excellence in serving the community of Sefton.

During this period the Centre, together with other youth providers across the "South Sefton Corridor" has applied for, and successfully received, funds to engage with young people who are potentially at risk of becoming victims of gun, knife and gang culture. This is an ongoing project.

The centre has transformed waste ground at the rear of the premises by developing it into a garden. This has facilitated the running of several intergenerational projects promoting community cohesion and better understanding between older and younger members of the community.

Unpaid volunteers assist the paid staff and paid volunteers on a casual basis and the Management Committee provide their time on a strictly charitable basis. Intangible income and donations of services are negligible.

Financial review

We would like to acknowledge the following donors for their generous support throughout the year.

	£
Mr G L Corlett	50.00
N.C.Taylor	10.50
P.B.S.Johnson	50.00
Mr & Mrs D.M.Behrend	200.00
The Selwyn Lloyd Charitable Trust	300.00
The Edward Bibby Fund	300.00
Through CAF	275.00
LCVS	125.00
ASDA Foundation	350.00
R C A Thorn	10.00
E M Davis	10.00
P H & D McKeown	20.00
P N & S L Bates	25.00
Hemby Trust	2,500.00
Mrs L Southwell	1,000.00
Anonymous	10,850.00
Through Virgin Giving	1,738.51
3 Peaks Challenge Sponsorship	<u>4,313.00</u>
	<u>22,127.01</u>

There was total income of £285,641 for the year, as shown in the Statement of Financial Activities. Expenditure totalled £257,026 leaving funds carried forward of £66,407 at 31 March 2014. The analysis of Restricted Funds is shown at note 11.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
MANAGEMENT COMMITTEE'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2014**

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 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

On behalf of the board of Management Committee

.....
R C C Taylor

Dated: 28.10.14.....

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES**

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's Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Management Committee to prepare accounts 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 accounts, 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; and
- prepare the accounts 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 accounts 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**

I report on the accounts of the charity for the year ended 31 March 2014, which are set out on pages 7 to 15.

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.

Respective responsibilities of Management Committee and examiner

The Management Committee, who are also the directors of Brunswick Youth And Community Centre for the purposes of company law, are responsible for the preparation of the accounts. The Management Committee consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed. 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 and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Lesley Malkin BA FCA
BWMacfarlane
Castle Chambers
43 Castle Street
Liverpool
L2 9SH

Dated: 31/10/14

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2014**

	Notes	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Donations and legacies	2	22,127	-	22,127	9,393
Incoming resources from charitable activities	3	106,258	157,256	263,514	155,833
Total incoming resources		128,385	157,256	285,641	165,226
<u>Resources expended</u>					
Charitable activities					
Direct Charitable expenses		141,543	-	141,543	117,351
After School Club and Outreach project		-	39,743	39,743	55,295
Garden project, Gun and Gang project, Youth Led Project		-	74,629	74,629	-
Total charitable expenditure		141,543	114,372	255,915	172,646
Governance costs		1,111	-	1,111	1,082
Total resources expended		142,654	114,372	257,026	173,728
Net (outgoing)/incoming resources before transfers		(14,269)	42,884	28,615	(8,502)
Gross transfers between funds		(610)	610	-	-
Net (expenditure)/income for the year/ Net movement in funds		(14,879)	43,494	28,615	(8,502)
Fund balances at 1 April 2013		24,733	13,059	37,792	46,294
Fund balances at 31 March 2014		9,854	56,553	66,407	37,792

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

There are no acquisitions or discontinued operations in the year.

There are no recognised gains or losses other than those recognised in this income and expenditure account.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2014**

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	8		-		1,240
Current assets					
Debtors	9	654		1,634	
Cash at bank and in hand		81,195		52,903	
		<u>81,849</u>		<u>54,537</u>	
Creditors: amounts falling due within one year	10	<u>(15,442)</u>		<u>(17,985)</u>	
Net current assets			<u>66,407</u>		<u>36,552</u>
Total assets less current liabilities			<u>66,407</u>		<u>37,792</u>
Income funds					
Restricted funds	11		56,553		13,059
 Unrestricted funds			<u>9,854</u>		<u>24,733</u>
			<u>66,407</u>		<u>37,792</u>

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 2014. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 accounts, so far as applicable to the company and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts were approved by the Board on 28.10.14


R C C Taylor

Company Registration No. 06761002

BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Incoming resources

Voluntary Income is received by way of donations and gifts and is included in full in the 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.

1.3 Resources expended

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 the strategic management of the charity.

1.4 Tangible fixed assets and depreciation

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

Tangible fixed assets are stated at cost less depreciation. 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:

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

1.5 Accumulated funds

Unrestricted funds are income received or generated for the objects of the charity without further specified purpose.

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.

1.6 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.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2014**

2 Donations and legacies

	2014 £	2013 £
Donations and gifts	<u>22,127</u>	<u>9,393</u>

3 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Sefton MBC Grant, Hall Hire & After School Club	69,821	27,004	96,825	104,018
Ladies Committee & Outreach Project	17,682	20,617	38,299	29,290
Garden project, Gun & Gang project & Outside fundraising	9,500	109,635	119,135	21,521
Other incoming resources	9,255	-	9,255	1,004
	<u>106,258</u>	<u>157,256</u>	<u>263,514</u>	<u>155,833</u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2014**

4 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2014 £	Total 2013 £
Charitable activities					
<u>Direct Charitable expenses</u>					
Activities undertaken directly	66,840	1,240	72,816	140,896	69,637
Grant funding of activities	-	-	-	-	46,907
Support costs	-	-	647	647	807
Total	66,840	1,240	73,463	141,543	117,351
<u>After School Club and Outreach project</u>					
Activities undertaken directly	24,039	-	15,704	39,743	55,295
<u>Garden project, Gun and Gang project, Youth Led Project</u>					
Activities undertaken directly	22,432	-	52,197	74,629	-
	<u>113,311</u>	<u>1,240</u>	<u>141,364</u>	<u>255,915</u>	<u>172,646</u>
Governance costs	-	-	1,111	1,111	1,082
	<u>113,311</u>	<u>1,240</u>	<u>142,475</u>	<u>257,026</u>	<u>173,728</u>

Governance costs relate solely to Independent Examiner's fees.

5 Support costs

	2014 £	2013 £
Bank charges	647	807
	<u>647</u>	<u>807</u>

6 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 (2013: £nil).

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2014**

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2014 Number	2013 Number
Youth leaders and assistants	12	11
	=====	=====
Employment costs	2014 £	2013 £
Wages and salaries	106,033	96,475
Social security costs	7,278	5,683
	=====	=====
	113,311	102,158
	=====	=====

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

8 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2013 and at 31 March 2014	48,255	10,984	19,000	78,239
	=====	=====	=====	=====
Depreciation				
At 1 April 2013	48,255	9,744	19,000	76,999
Charge for the year	-	1,240	-	1,240
	=====	=====	=====	=====
At 31 March 2014	48,255	10,984	19,000	78,239
	=====	=====	=====	=====
Net book value				
At 31 March 2014	-	-	-	-
	=====	=====	=====	=====
At 31 March 2013	-	1,240	-	1,240
	=====	=====	=====	=====

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2014**

9	Debtors	2014	2013
		£	£
	Prepayments and accrued income	654	1,634
		<u><u> </u></u>	<u><u> </u></u>

10	Creditors: amounts falling due within one year	2014	2013
		£	£
	Accruals	15,442	17,985
		<u><u> </u></u>	<u><u> </u></u>

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2014**

11 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				
	Balance at 1 April 2013	Incoming resources	Resources expended	Transfers	Balance at 31 March 2014
	£	£	£	£	£
After School Club	-	27,004	(27,614)	610	-
Outreach Project	2,538	20,617	(20,588)	-	2,567
Garden Project	10,521	47,021	(20,069)	-	37,473
Gun & Gang project	-	42,613	(34,680)	-	7,933
Youth Led project	-	20,000	(11,420)	-	8,580
	<u>13,059</u>	<u>157,255</u>	<u>(114,371)</u>	<u>610</u>	<u>56,553</u>

After School Club

The After School Club is a self-financing facility offered daily to younger children of school age whose parents are working. There is a daily charge for the collection and care of the children.

Outreach Project

The aim of the Outreach Project is to engage with disaffected young people and signpost them to facilities that are tailored to their individual interests and needs, such as those at the Brunswick Youth And Community Centre.

Garden Project

The aim of the garden project is to promote health & well being by giving local schools and residents, who do not have access to green spaces and growing areas, access to a community eco garden where they can be active, learn new garden skills, and grow fresh produce and break down social barriers between different social and age groups.

3DP Gun & Gang Project

The Brunswick is leading a team of youth providers across the "South Sefton Corridor" in identifying and engaging with young people seen to be at risk of becoming victims of gun, knife and gang culture. Young people are engaged through outreach, centre based training sessions and through residential with a view to them achieving recognised accreditations.

Youth Led Project

Financed by Sefton Youth Service this is the funding to deliver a project which took a group of young people to Auschwitz in Poland, where they learned about the holocaust and Eastern Europe culture. Upon their return they spent time themselves, through peer mentored sessions, passing on what they had learned to the ADHD Group at the centre.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2014**

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2014 are represented by:			
Current assets	19,841	62,008	81,849
Creditors: amounts falling due within one year	(9,987)	(5,455)	(15,442)
	<u>9,854</u>	<u>56,553</u>	<u>66,407</u>