

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 2017**



# **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 7 South John Street Liverpool L1 8BN

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# **BRUNSWICK YOUTH AND COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE CONTENTS**

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	<b>Page</b>
Management Committee report	1 - 4
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 16

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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 2017**

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The Management Committee present their report and accounts for the year ended 31 March 2017.

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) (effective 1 January 2015)".

**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 2017***

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**Achievements and performance**

The centre has been used daily by an average of 30/40 young people (11-18) for regular senior club sessions of sports, wide games, arts and crafts, dance and drama, computer sessions, gardening, C card drop in, plus access to informal and formal learning opportunities. During the school term time, an average of 40 young children attend the junior kids club between the hours of 3.00 to 5.00pm as well as weekend residentials to the lake district and north wales. Throughout the summer holidays adventure activities are organised for those children who do not have the opportunity to participate in family holidays.

Throughout the year the centre has complied with the requirements of Sefton youth service (SLA) service level agreement (Early intervention service for 11 +).

The centre continues to offer activities which embrace the local community a good example of this is offering the facility to Merseyside Youth Association talent match programme to develop their services for young people not engaged in neither education, employment and training (NEET's). 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. The centre also continues to work in partnership with Veteran's in Sefton, OneVision Housing association and Inspire 2 Independence. The Brunswick values this approach in working in a more constructive manor which enables all agencies to meet the needs of our wider community.

The Brunswick is also a strong partner in the delivery of the Jamie Carragher Sports and Learning Academy in supporting young people aged between 16-19 yrs 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 continue to provide an outreach project which operates 2 nights a week that works in partnership with key stake holders to engage young people who might otherwise fall in anti-social behaviour. Our main objective although with limited funding is to sign post young people to a safe environment allowing them to take up the opportunity to make positive informal decisions about their wellbeing. The project continues to support an average of 50 young people a week and offers a variety of diversionary activities. Again, for the third successful year the project has seen a drop in anti-social behaviour and is also praised by local councillors', Merseyside fire service and rescue and the police.

The community garden for the last two years has been supported in developing its resources and activities from funding obtained from the (CCG) clinical commissioning group. Several programmes have been delivered and have produced positive outcomes in promoting health and wellbeing.

Unpaid volunteers assist the paid staff throughout the year supporting different projects and the management committee provide their time and commitment by 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 2017***

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**Financial review**

The Trustees and the Committee would like to thank the following donors to general funds and to the President's 2016 Appeal for their generosity during the last financial year and the early months of the current year:

Mr and Mrs G L Corlett  
P.B.S.Johnson  
Mr & Mrs D.M.Behrend  
Mrs L Southworth  
The Chrimes Family Trust  
Sir Michael Bibby  
Leslie Bibby Fund  
The Selwyn Lloyd Charitable Trust  
Countess of Sefton deceased Will Trust  
Edward Bibby Fund  
Mrr.& Mrs. A. W Shone  
Lloyds Foundation and Mr. P Walsh  
Mr. S D Lewis  
Mrs. D Murray re the late Mr.R J Stuttard  
Mrs A Wild  
Mr. M.McCormick  
Mr. T.J. Marshall  
Mr C. Hayward

There was total income of £148,205 for the year, as shown in the Statement of Financial Activities. Expenditure totalled £137,676 leaving funds carried forward of £52,951 at 31 March 2017. 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.

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT COMMITTEE REPORT (CONTINUED)(INCLUDING DIRECTORS'  
REPORT)  
FOR THE YEAR ENDED 31 MARCH 2017**

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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 (resigned 21 April 2017)  
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 (Chairman)  
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.

**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: 27/11/17

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF MANAGEMENT COMMITTEE RESPONSIBILITIES  
*FOR THE YEAR ENDED 31 MARCH 2017***

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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 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; 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**

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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 2017.

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:

- 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: 19 December 2017

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
<b><u>Income from:</u></b>					
Donations and legacies	3	35,730	-	35,730	16,861
Charitable activities	4	91,981	20,494	112,475	151,690
<b>Total income</b>		<u>127,711</u>	<u>20,494</u>	<u>148,205</u>	<u>168,551</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	107,368	30,308	137,676	164,872
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<u>20,343</u>	<u>(9,814)</u>	<u>10,529</u>	<u>3,679</u>
Fund balances at 1 April 2016		<u>26,043</u>	<u>16,379</u>	<u>42,422</u>	<u>38,743</u>
<b>Fund balances at 31 March 2017</b>		<u><u>46,386</u></u>	<u><u>6,565</u></u>	<u><u>52,951</u></u>	<u><u>42,422</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  
BALANCE SHEET  
AS AT 31 MARCH 2017**

	Notes	2017 £	£	2016 £	£
<b>Fixed assets</b>					
Tangible assets	9		335		-
<b>Current assets</b>					
Debtors	11	-		7,268	
Cash at bank and in hand		63,269		43,259	
		<u>63,269</u>		<u>50,527</u>	
<b>Creditors: amounts falling due within one year</b>	12	(10,653)		(8,105)	
Net current assets			52,616		42,422
<b>Total assets less current liabilities</b>			<u>52,951</u>		<u>42,422</u>
<b>Income funds</b>					
Restricted funds	13		6,565		16,379
Unrestricted funds			46,386		26,043
			<u>52,951</u>		<u>42,422</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 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Management Committee responsibilities for ensuring that the charity 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.

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

The accounts were approved by the Management Committee on 27 November 2017

  
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 2017**

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

The accounts 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 2017**

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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, and bank overdrafts.

**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 2017**

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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 2017**

**3 Donations and legacies**

	2017	2016
	£	£
Donations and gifts	35,730	16,861

**4 Charitable activities**

	Youth & Community Centre	Ladies Garden project Committee & Outreach Project	Total 2017	Total 2016
	£	£	£	£
Sales within charitable activities	31,697	6,932	-	38,629
Performance related grants	25,000	1,000	19,494	45,494
Other income	28,352	-	-	28,352
	85,049	7,932	19,494	112,475
				151,690
Analysis by fund				
Unrestricted funds	85,049	6,932	-	91,981
Restricted funds	-	1,000	19,494	20,494
	85,049	7,932	19,494	112,475
<b>For the year ended 31 March 2016</b>				
Unrestricted funds	94,302	10,960	-	105,262
Restricted funds	-	19,935	26,493	46,428
	94,302	30,895	26,493	151,690
<b>Performance related grants</b>				
Sefton MBC	25,000	-	-	25,000
NHS	-	-	19,494	19,494
Other	-	1,000	-	1,000
	25,000	1,000	19,494	45,494
				76,493

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**5 Charitable activities**

	Youth & Community Centre	Ladies Committee & Outreach project	Garden project	Total 2017	Total 2016
	£	£	£	£	£
Staff costs	57,509	2,529	26,210	86,248	113,542
Depreciation and impairment	334	-	-	334	513
Repairs and maintenance	7,660	-	-	7,660	2,148
Printing and stationery	511	-	-	511	1,375
Telephone and postage	1,409	-	-	1,409	2,078
Motor and travel	3,411	-	-	3,411	3,686
Light and heat	9,239	-	-	9,239	10,740
Water charges	6,263	-	-	6,263	6,948
Insurance	1,405	-	-	1,405	2,137
Cleaning and laundry	4,400	-	-	4,400	4,440
Sundry expenses	2,219	-	-	2,219	7,001
Sports and recreation	11,497	-	-	11,497	3,393
Garden project expenses	-	-	1,569	1,569	4,936
	<u>105,857</u>	<u>2,529</u>	<u>27,779</u>	<u>136,165</u>	<u>162,937</u>
Share of support costs (see note 6)	111	-	-	111	519
Share of governance costs (see note 6)	1,400	-	-	1,400	1,416
	<u>107,368</u>	<u>2,529</u>	<u>27,779</u>	<u>137,676</u>	<u>164,872</u>
<b>Analysis by fund</b>					
Unrestricted funds	107,368	-	-	107,368	
Restricted funds	-	2,529	27,779	30,308	
	<u>107,368</u>	<u>2,529</u>	<u>27,779</u>	<u>137,676</u>	
<b>For the year ended 31 March 2016</b>					
Unrestricted funds	119,766	-	-		119,766
Restricted funds	-	19,116	25,990		45,106
	<u>119,766</u>	<u>19,116</u>	<u>25,990</u>		<u>164,872</u>



**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**6 Support costs**

	Support costs £	Governance costs £	2017 £	2016 £	Basis of allocation
Bank charges	111	-	111	519	Recharged to Youth & Community Centre activity
Independent examination fees	-	700	700	600	Recharged to Youth & Community Centre activity
Accountancy fees	-	700	700	816	Recharged to Youth & Community Centre activity
	<u>111</u>	<u>1,400</u>	<u>1,511</u>	<u>1,935</u>	
Analysed between Charitable activities	<u>111</u>	<u>1,400</u>	<u>1,511</u>	<u>1,935</u>	

Governance costs relate to Independent Examiner's fees of £700 (2016: £600) and accountancy fees of £700 (2016: £816).

**7 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 (2016: £nil).

**8 Employees**

**Number of employees**

The average monthly number employees during the year was:

	2017 Number	2016 Number
Youth leaders and assistants	<u>13</u>	<u>10</u>
<b>Employment costs</b>	<b>2017 £</b>	<b>2016 £</b>
Wages and salaries	83,621	109,929
Social security costs	2,148	3,613
Other pension costs	479	-
	<u>86,248</u>	<u>113,542</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 2017**

**9 Tangible fixed assets**

	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2016	48,255	12,011	19,000	79,266
Additions	-	669	-	669
At 31 March 2017	48,255	12,680	19,000	79,935
<b>Depreciation and impairment</b>				
At 1 April 2016	48,255	12,011	19,000	79,266
Depreciation charged in the year	-	334	-	334
At 31 March 2017	48,255	12,345	19,000	79,600
<b>Carrying amount</b>				
At 31 March 2017	-	335	-	335

**10 Financial instruments**

	2017 £	2016 £
<b>Carrying amount of financial assets</b>		
Equity instruments measured at cost less impairment	63,269	43,259
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	10,653	8,105

**11 Debtors**

	2017 £	2016 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	-	7,268

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

	2017 £	2016 £
Accruals and deferred income	10,653	8,105

**BRUNSWICK YOUTH AND COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2017**

**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:

	Balance at 1 April 2016	Movement in funds		Balance at 31 March 2017
	£	Income	Expenditure	£
Outreach Project	2,256	1,000	(2,529)	727
Garden Project	14,123	19,494	(27,779)	5,838
	<u>16,379</u>	<u>20,494</u>	<u>(30,308)</u>	<u>6,565</u>

**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.

**14 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2017 are represented by:			
Tangible assets	335	-	335
Current assets/(liabilities)	46,051	6,565	52,616
	<u>46,386</u>	<u>6,565</u>	<u>52,951</u>

**15 Related party transactions**

There were no disclosable related party transactions during the year (2016- 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.