

THE BRUNSWICK CLUB TRUST

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



STATEMENT OF ACCOUNTS

For the Year Ended 31st December 2021

THE BRUNSWICK CLUB TRUST

BOARD OF TRUSTEES

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

MANAGEMENT COMMITTEE

Michael Dunning BEM - Chairman
Nick Browne - Secretary
Pip Witheridge - Treasurer
John Bird (Deceased January 2021)
Tom Drew
Bill Lake
Jonathan Ticehurst

STAFF AND HELPERS

Senior Youth Worker/Club Manager

Danny Volino

Youth Development Worker

Piers Player

Secretary

Anne Winwood

Premises Manager

Paul Volino

Bookkeeper

Sue Hicks

Cleaner

Eddie Speck Da Silva

Club Manager's Assistant

Angela Quinn

Part-Time Paid Youth Workers

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

Adult Volunteers

Jamaal Bailey
Fabien Davies
Joe Dennis
Lynn Fleary
Kevin Morris
Kevin Moss
Thomas Oswald
Philip Sangchin
Adrian Toppin

Junior Volunteers

Jade Buckley
Raphael Garrett
Zhane Hurdle
Harrison Melville
Rene Pascall
Luca Vernazza

THE BRUNSWICK CLUB TRUST

Registered Charity Number: 209865

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

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

Lloyds TSB
472c Fulham Road
London SW6 1DD

Auditors: Begbies
9 Bonhill Street
London EC2A 4DJ

THE BRUNSWICK CLUB TRUST

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

From January to March 2021, The Brunswick Club was closed because of Lockdown 3. As in previous Lockdowns, we made our pitch available for family exercise. A popular move, with more than 50 families and over 200 children benefiting from use of the space. In April 2021 we restarted face-to-face delivery: evening football sessions and our Senior Youth Club at the beginning of the month; a 1-week Junior Easter Holiday Scheme in the middle of the month; and our Junior Youth Club at the end of the month.

In delivering these activities we followed the Covid-19 guidelines, issued by the National Youth Agency and the Football Association, for the safe delivery of youth activities during the pandemic. Although there were no longer any legal restrictions on group sizes, both organisations continued to advise caution, so we continued to limit the number of children and young people who could attend.

We also made three major changes to our delivery methods. We moved our Thursday evening Senior Youth Club to Saturday nights, the first weekend opening of a youth club at The Brunswick Club for over 30 years. We limited attendance on our Junior Holiday Activity Schemes to a maximum of three days per week per child, so doubling the number of children who could benefit. And Covid-related changes to our Junior Youth Club - reduced session times, limited numbers, pre-booking required, one activity per session, free entry, and free food – now became the norm.

The rest of the year had its occasional difficulties, as we tried to stay abreast of ever-changing pandemic regulations, and it had its worries, as children and staff were affected by Covid. Overall, however, it was a slow, but constant journey back towards normality. By the end of the year, things had certainly changed, but the feel of The Brunswick Club was now closer to how it used to be pre-pandemic, than how it was at the beginning of the year.

Financially, we remain secure. We ended 2021 with a net income of £80,458, our investments increased in value by £80,227, and we began 2022 with a high level of reserves. Sufficient, we believe, to cope with any problems caused

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

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

And finally, although the year ended well for the Club, it began in sadness with the passing of Mr John Bird, a long-standing member of the Management Committee. John's 65-year association with the Club began in 1955 when he joined as a PT and Games Instructor. He will be best remembered for his single-handed running of the Club's summer football tournament for over 35 years.

He joined the Club's Management Committee in the early 1990s and was still an active member up until the day he died. In everything that he did, John was a true gentleman, kind and caring to everyone he met. His energy, enthusiasm, and sheer dogged determination should be an inspiration to us all. God bless you, Mr Bird, you are a true Brunswick legend.



NN Browne
Chairman
14 September 2022

THE BRUNSWICK CLUB TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

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

Governing document

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

Objects of the charity

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

Going concern

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

The Trustees continue to monitor the financial effects of both the Covid-19 epidemic and inflation in particular its effect on the cost of living. The trustees have considered the information available and have reasonable expectation that the Trust has adequate reserves and resources to continue its operational activities for the foreseeable future. Accordingly the trustees have concluded that they can continue to adopt the going concern basis in preparing the financial statements.

Public benefit

In planning the Club's activities for the year, the Board of trustees confirm that they have given due regard to the Charity Commission's legislative and regulatory requirements to comply with Section 17 of the Charities Act 2011. This report outlines how our achievements during 2021 have benefited the public.

Review of activities

Following the end of Lockdown 3 in March 2021, the Club was open seven days a week for the remaining nine months of the year. We offered a variety of activities and services, including:

- a three night a week Senior Youth Club;
- a two night a week Junior Youth Club;
- a two night a week Junior and Senior Table Tennis Club;
- competitive football teams at seven different age levels, from Under 9s to Under 16s;
- six weeks of activities for Junior Club members during half-term and school holidays; and
- two weeks of activities for Senior Club members during the Summer holidays.

In the nine months we were open we also played host to Kixstar Dragon Taekwondo, the Fulham Junior Chess Club, Little Kickers, Aspire FC, Fulham Lions FC, Tiny Feet Sports, and Samba Soccer Schools, all of whom provided regular sessions for children and young people in their respective fields.

THE BRUNSWICK CLUB TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Highlights

To a certain extent, given the difficulties of the previous year, the fact that the Club was open for nine months was the biggest highlight of 2021. Other achievements include:

- 948 children and young people coming through the Club's doors at an average of 67 per day;
- 212 children attending six weeks of Junior holiday activity schemes at an average of 41 per day;
- 133 young people attending two weeks of Senior holiday activity schemes at an average of 42 per day;
- 200 children and young people enjoying food, inflatables, and fun at our annual children and young people's Christmas party;
- 123 young people attending an October 2021 Mental Health Awareness Day event organised in partnership with Fulham FC Foundation and attended by Fulham FC footballers; and
- nine young people receiving Jack Petchey Achievement Awards for their voluntary contribution across the full range of Club activities.

Plans for the future

Our plans for 2022 are to continue providing a wide range of services for the children and young people of Fulham, including:

- a welcome return to Hindleap Warren Outdoor Education and Activity Centre for the whole Club in early January;
- weekend football tours to Bognor Regis for four Brunswick football teams in late April / early May;
- a 9-week programme of Holiday Activities, including much-missed day trips to the seaside and local theme parks, for our Junior and Senior Club members during the half term and school holidays; and
- the delivery of a high-quality programme of on-site and off-site activities for the children and young people of Fulham for the full 12 months.

Cost of living crisis

We are monitoring the impact of the developing cost of living crisis on our members and, as a result, continue to provide most of our services free of charge. We are aware of the impact on the Club's finances that would be caused by the predicted rise in energy prices. However, we believe these will be moderated by government intervention. If that does not materialise, we are confident we have sufficient reserves to cope should the crisis

Recruitment and election of trustees

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

THE BRUNSWICK CLUB TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees

The trustees who served during the year were:

NN Browne (Chairman)
LEJ Bicknell, ACIB (Treasurer)
MF Dunning BEM
CE Hancock
G Hands, M.P.
WJB Lake
Lady Camilla Osborne
FR Watts
PCG Witheridge
SGG Witheridge

Financial Review and Policy on Reserves

The Statement of Financial Activities for the year to 31 December 2021 shows a net income of £80,458 (before net investment gains of £80,227), compared to net income of £22,561 for 2020 (before net investment gains of £38,147). Note 15 shows the movement in all the Trust's funds in the year and gives an explanation of the nature and purposes of each fund. The balance of total unrestricted funds at the year end was £992,619 (2020: £857,686) and that of restricted funds was £32,372 (2020: £6,980). During the year £110,162 was transferred from unrestricted to restricted funds and expended on the building project.

In the trustees' view, the reserves should provide the Club with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Of the £992,619 held in unrestricted funds, £326,926 (raised in capital appeals since 1945) and £135,595 (designated as at 31 December 2021) has been earmarked for future capital expenditure on buildings, vehicles and equipment; £530,098 is equivalent to eighteen months' running costs and held to cover management, administration and support costs in the event of unexpected loss of income streams.

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

Risk statement

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

Our volunteers

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

On behalf of the trustees



NN Browne
Chairman
14 September 2022

THE BRUNSWICK CLUB TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the financial statements of The Brunswick Club Trust for the year ended 31 December 2021 on pages 9 to 19. These financial statements have been prepared in accordance with the accounting policies set out therein.

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Michael Firman FCA

Begbies
Chartered Accountants

14 September 2022

9 Bonhill Street
London
EC2A 4DJ

THE BRUNSWICK CLUB TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies					
Donations		18,180	-	18,180	2,178
Members' subscriptions		22,290	-	22,290	18,542
New Generation Giving		5,631	-	5,631	9,326
Grants receivable and released	2	34,232	-	34,232	34,071
Charitable activities					
Club activities and trips		1,706	-	1,706	13,742
Grants and service level agreement for youth work	3	-	162,088	162,088	140,641
Other trading activities					
Lettings and pitch hire		78,028	-	78,028	55,294
Vending machines		7,800	-	7,800	6,806
		-	-	-	-
Investments	4	11,177	-	11,177	9,906
Total income		<u>179,044</u>	<u>162,088</u>	<u>341,132</u>	<u>290,506</u>
EXPENDITURE ON:					
Raising funds					
Fundraising and publicity		12,418	-	12,418	11,880
Charitable activities					
Club activities and trips		91,986	131,231	223,217	220,642
Other					
Lettings and pitch hire		16,144	5,105	21,249	20,487
Vending machines		3,790	-	3,790	3,345
Building refurbishment		-	-	-	11,591
Total expenditure	6	<u>124,338</u>	<u>136,336</u>	<u>260,674</u>	<u>267,945</u>
Net incoming/(outgoing) resources before transfers		54,706	25,752	80,458	22,561
Transfers					
Gross transfer between funds		-	-	-	-
Net income/(expenditure) for the year		<u>54,706</u>	<u>25,752</u>	<u>80,458</u>	<u>22,561</u>
Other recognised gains/(losses):					
Realised gains/(losses) on investments		7,107	-	7,107	3,074
Unrealised gains/(losses) on investments		73,120	-	73,120	35,073
Net movement in funds		<u>134,933</u>	<u>25,752</u>	<u>160,685</u>	<u>60,708</u>
Total funds brought forward		857,686	6,980	864,666	803,958
Total funds carried forward	14	<u>992,619</u>	<u>32,732</u>	<u>1,025,351</u>	<u>864,666</u>

THE BRUNSWICK CLUB TRUST

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets:					
Tangible assets	8		82,052		82,052
Investments	9		757,605		587,283
Total fixed assets			839,657		669,335
Current assets:					
Debtors	10	4,187		2,939	
Cash at bank and in hand		194,750		211,953	
Total current assets		198,937		214,892	
Liabilities:					
Creditors: Amounts falling due within one year	11	13,243		19,561	
Net current assets			185,694		195,331
Total assets less current liabilities	14		1,025,351		864,666
The funds of the charity:					
Restricted funds	15		32,732		6,980
Unrestricted funds					
General fund		530,098		505,327	
Designated funds		462,521		352,359	
	15		992,619		857,686
Total charity funds			1,025,351		864,666

For the financial year ended 31 December 2021 the charity was entitled to exemption from audit and an audit has not been requested by the trustees for the year in question.

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

The financial statements were approved by the board of trustees and authorised for issue on 14 September 2022 and are signed on its behalf by:

NN Browne
Trustee



LEJ Bicknell
Trustee



Charity Registration No.: 209865

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

In particular, in response to the continuing Covid-19 coronavirus pandemic, the trustees have considered the information available and have reasonable expectation that the Club has adequate reserves and resources to continue its operational activities for the foreseeable future. Accordingly the trustees have concluded that they can continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

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

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

1.4 Grants and legacies accounting

In accordance with Charity SORP, grants and legacies are only be recognised when all the following criteria are met: Entitlement – control over the rights or other access to the economic benefit has passed to the charity.

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

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

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1.5 Donated services and facilities

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

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

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

1.6 Expenditure

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

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

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

1.7 Allocation of support costs

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

1.8 Tangible fixed assets and depreciation

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

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

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

1.9 Fixed asset investment

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

1.10 Debtors

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

1.11 Cash at bank and in hand

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

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial instruments

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

1.14 Fund accounting

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

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

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

1.15 Critical accounting estimates and judgements

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

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

2 Grants receivable and released

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<i>Covid-19 grants from the UK government for:</i>				
- Small business interruption	27,286	-	27,286	25,000
- Coronavirus job retention scheme	6,946	-	6,946	9,071
	<u>34,232</u>	<u>-</u>	<u>34,232</u>	<u>34,071</u>

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3	Activities to further the charity's objects: Grants and service level agreement for youth work	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £	
	L.B. Hammersmith & Fulham under service level agreements for:					
	Community-based Youth Provision	-	44,496	44,496	45,654	
	Brunswick Juniors	-	35,000	35,000	35,000	
	Grants receivable for charitable activities:					
	Club activities					
	- Jack Petchey Foundation	-	2,250	2,250	1,500	
	- John Lyon's Charity	-	40,000	40,000	40,000	
	- The H Steven and P E Wood Charitable Trust	-	500	500	500	
	- UK Youth Fund	-	-	-	6,150	
	- The Co-op Local Community Fund	-	6,241	6,241	-	
	- Waitrose & Partners	-	4,900	4,900	-	
	- The Kayami Foundation	-	1,000	1,000	-	
	- The Worshipful Company of Tylers and Bricklayers	-	1,000	1,000	-	
	- The Earls Court Community Fund	-	7,000	7,000	-	
	- Mrs Khan	-	200	200	-	
	Holiday scheme and trips					
	- Dr Edwards & Bishop King's Fulham Charity	-	4,386	4,386	-	
	- John Lyon's Charity (School Holiday Activity Fund)	-	4,000	4,000	-	
	- The Daisy Trust	-	2,435	2,435	4,190	
	- Addison Youth	-	7,680	7,680	-	
	- The Worshipful Company of Tylers and Bricklayers	-	1,000	1,000	-	
	- The Co-op Local Community Fund	-	-	-	7,647	
		-	162,088	162,088	140,641	
4	Investment income	Unrestricted general fund £	Restricted fund £	Unrestricted designated fund £	Total 2021 £	Total 2020 £
	Dividends from listed investments	11,170	-	-	11,170	9,875
	Interest on bank deposits	-	-	7	7	31
		11,170	-	7	11,177	9,906

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

5 Net income/(expenditure) for the year

	2021	2020
	£	£
This is stated after charging:		
Payment to the accountants for:		
Independent examination	2,430	2,070
Accountancy services	1,950	1,700
	4,380	3,770

6 Analysis of governance and support costs

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

	Raising funds	Lettings/ pitch hire	Club activities	Other	Total 2021	Total 2020
	£	£	£	£	£	£
<i>Costs directly attributable to activities:</i>						
Club activities	-	-	26,041	-	26,041	27,952
Holidays and trips	-	-	10,830	-	10,830	20,972
Vending machines	-	-	-	3,790	3,790	3,345
Building refurbishment	-	-	-	-	-	11,591
<i>Support costs:</i>						
Staff costs	12,418	8,209	143,559	-	164,186	153,903
Gas and electricity	-	1,607	6,538	-	8,145	8,659
General and water rates	-	2,394	3,131	-	5,525	(198)
Cleaning & hygiene	-	2,661	2,127	-	4,788	4,072
Telephone	-	18	821	-	839	949
Building maintenance	-	5,187	5,187	-	10,374	18,190
Insurance	-	892	3,569	-	4,461	3,413
Youthwork equipment	-	117	2,614	-	2,731	1,232
Postage and stationery	-	90	2,313	-	2,403	1,050
Computer running costs	-	74	1,987	-	2,061	2,046
Accountancy and bookkeeping	-	-	2,746	-	2,746	1,406
Bank and other charges	-	-	177	-	177	120
Sundries	-	-	3,252	-	3,252	1,602
<i>Governance costs:</i>						
Independent examiner's fee	-	-	4,380	-	4,380	3,770
Legal and professional fees	-	-	3,945	-	3,945	3,871
	12,418	21,249	223,217	3,790	260,674	267,945
	Raising funds	Lettings/ pitch hire	Club activities	Other	Total 2021	Total 2020
	£	£	£	£	£	£
Apportioned between:						
Unrestricted funds	12,418	16,144	91,966	3,790	124,338	117,625
Restricted funds	-	5,105	131,231	-	136,336	150,320
	12,418	21,249	223,217	3,790	260,674	267,945

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

7 Taxation

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

8 Fixed assets

	Freehold property & improvements £	Fixtures, fittings & equipment £	Motor vehicles £	Football pitch £	Total £
Cost					
At 1 January 2021 and 31 December 2021	292,194	84,024	27,309	64,377	467,904
Depreciation					
At 1 January 2021 and 31 December 2021	210,142	84,024	27,309	64,377	385,852
Carrying amount					
At 31 December 2021	82,052	-	-	-	82,052
At 31 December 2020	82,052	-	-	-	82,052

9 Fixed asset investments

	2021 £	2020 £
Listed investments:		
Fixed interest	68,895	57,352
Equities	688,710	529,931
Market value	757,605	587,283
Historic cost	527,650	430,448

10 Debtors

	2021 £	2020 £
Prepayments	4,187	2,939

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	4,493	8,815
Deferred income	8,750	10,746
	<u>13,243</u>	<u>19,561</u>

12 Trustees' expenses and transactions

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year (2020: Nil).

During the year, the trustees made donations totalling £1,280 (2020: £480).

13 Employees

The average number of employees during the year was:

	2021	2020
Youthwork- full-time	1	1
Youthwork- part-time	9	11
Support staff- part-time	3	3
	<u>13</u>	<u>15</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	152,746	143,995
Social security costs	6,119	4,985
Pension costs	5,321	4,923
	<u>164,186</u>	<u>153,903</u>

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

14 Analysis of net assets between funds

	Unrestricted fund	Restricted fund	2021 Total	2020 Total
	£	£	£	£
Fixed assets	82,052	-	82,052	82,052
Investments	757,605	-	757,605	587,283
Current assets	156,749	42,188	198,937	214,892
Creditors: amounts falling due within one year	(3,787)	(9,456)	(13,243)	(19,561)
	<u>992,619</u>	<u>32,732</u>	<u>1,025,351</u>	<u>864,666</u>

THE BRUNSWICK CLUB TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

15 Movement in funds	As at 1 Jan 2021	Incoming resources (inc. gains)	Outgoing resources inc. losses)	Transfer bet funds	As at 31 Dec 2021
	£	£	£	£	£
Unrestricted funds					
General fund	505,327	259,271	(124,338)	(110,162)	530,098
Designated funds					
Contributions in Oflag 79	13,263				13,263
Donations	17,284				17,284
Legacy	10,000				10,000
Share of 1947 National Appeal	22,979				22,979
1971 Appeal	25,822				25,822
1989 Appeal	96,484				96,484
Donations - The Foundation for Sport and th	50,000				50,000
Building Fund	20,646				20,646
Dulverton Trust Endowment	40,000				40,000
50th Anniversary appeal fund	30,448				30,448
Building refurbishment fund	25,433			110,162	135,595
Total unrestricted funds	857,686	259,271	(124,338)	-	992,619
Restricted funds					
LB H&F Provision of Youth Services	-	44,496	(44,496)		-
Brunswick Juniors	-	35,000	(35,000)		-
Club activities	6,980	63,091	(47,454)		22,617
Holiday scheme and trips	-	19,501	(9,386)		10,115
70th Anniversary Refurbishment Project	-	-	-		-
Total restricted funds	6,980	162,088	(136,336)	-	32,732
Total funds	864,666	421,359	(260,674)	-	1,025,351

16 Events after the reporting date

The trustees' view on the impact of developing cost of living crisis is disclosed in the trustees' report and in the going concern accounting policy.