

Charity registration number 1012216

THE BRUNSWICK TOWN CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022
PAGES FOR FILING WITH REGISTRAR

THE BRUNSWICK TOWN CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr N Bingham Ms S Gibbings Ms J Seddon Mr C I Hill Cross
Charity number	1012216
Principal address	13 Brunswick Square Brighton East Sussex BN3 1EH
Independent examiner	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU
Bankers	National Westminster Bank Plc 8 Pavilion Buildings Castle Square Brighton East Sussex BN1 1DP

THE BRUNSWICK TOWN CHARITABLE TRUST

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THE BRUNSWICK TOWN CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report and accounts for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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 2019).

Objectives and activities

The main objectives of the charity are the raising of public and private funds to restore and maintain property of high architectural value in the Brunswick Square area of Hove, together with the provision of an operational educational centre focusing on early 19th century urban architecture and lifestyle. The charity's objectives are partly realised through the use of computer technology to acquire, analyse and disseminate historical information. There has been no change to these objectives in the year.

The trustees anticipate no significant changes to the nature of activities carried out in the foreseeable future.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

As the UK emerged from 15 months of Covid lockdowns and restrictions we were extremely busy with, exhibitions, events, burgeoning volunteer activities and consultancy work.

Continuing our strategy of diversifying our income, our consultancy business saw us providing valuable services to owners of historic buildings in the West Country and in the City of London. This generated much-needed income and greatly expanded our experience and knowledge of historic buildings.

The Regency Town House hosted twelve art exhibitions during the year, as well as numerous photoshoots and video shoots. We re-opened in time to coordinate a limited, post-Covid edition of Heritage Open Days in September and to deliver our regular seasonal programme of tours, talks and walks on the subject of Regency history and architecture.

Our volunteers returned eager to engage in new activities. They presented a summer Festival of Art, Craft and History; completed the writing, production and publication of a book of ghost stories: 'Curious Tales of the Regency Terraces'; presented a drama around the life and times of Percy Bysshe Shelley and began rehearsals for a promenade drama to be presented in the autumn.

The Regency Town House provided a regular venue for meetings of Brighton & Hove Women's History Group and hosted a celebration of Sussex Nightstop's own team of dedicated volunteers. Our Artist in Residence was finally able to show the fruits of her work, albeit in the ornate setting of Firlie Place and, later, The Royal Pavilion.

On the academic front, we welcomed a student placement within our sewing and costume group; continued to supervise a PhD student researching the use of ambisonics in storytelling; and joined the University of Brighton's, Community University Partnership Programme to explore the use of machine learning for audience engagement.

Our volunteers continued to transcribe historic records relating to our city and we re-started development of our new website that will bring all our research, collections and activities together in a single online location. A wi-fi relay was installed to extend coverage of the Town House LAN to the Basement Annexe at number 10.

Work continued to catalogue the silhouette collection and we benefitted from dedicated collectors who generously gave their time to add expert narrative and context to areas of the collection.

THE BRUNSWICK TOWN CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Looking back, the trustees are grateful to the Heritage Emergency fund, Culture Recovery Fund, ArtFund and Business Support Grant Fund. Their support throughout the pandemic, combined with the efforts of our consultants and volunteers, has enabled us to reopen and renew our offering to the public as we put behind us the confines of recent times.

Finance

While no grant funding was received in this year, we had a busy programme of venue hire and historic building consultancy, both of which generated an encouraging level of income. The trust also benefitted from numerous donations, for which the trustees are extremely grateful.

Financial review

The Statement of Financial Activities shows net expended resources of £34,746 (2021 incoming resources - £55,841).

The charity has continued to fund a variety of projects and activities which accord with the stated objectives.

The Trust's operations recovered well following the end of Covid restrictions. Fundraising activities such as tours, walks and exhibitions resumed and volunteers were able to return and complete their normal activities, such as the transcription of historic documentation and repair of the house.

A large number of bookings were received for exhibition venue hire and for photography and videography location hire, producing a useful income stream for the trust. This is an area that we continue to actively promote.

Likewise, our expertise in historic building consultancy was also in demand and produced the majority of the trust's income for this year. We continue to develop this area of our activities.

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

It is the policy of the trustees to maintain unrestricted funds, at a sufficient level to maintain a positive cash bank balance at all times and to ensure the prudent day-to-day financial management of the charity. Unrestricted funds were maintained at this level throughout the year.

It is also the policy of the trustees to review, on an annual basis, the nature and level of funds set aside, and to ensure that strategies are in place to enable such funds to be able to meet their purpose on an ongoing basis.

Risk management policy

The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems are in place for regular reports to be produced so that the necessary steps can be taken to minimise these risks.

Structure, governance and management

The charity is governed by its trust deed dated 3 June 1992 and is registered with the Charity Commission number 1012216. The charity has a wholly owned subsidiary, Adaptive Technologies Limited, which has a principal activity of development and maintenance of software.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr N Bingham

Ms S Gibbings

Ms J Seddon

Mr C I Hill Cross

THE BRUNSWICK TOWN CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Trustees are subject to statutory powers in relation to their appointment and retirement. They hold office for a period of three years and are eligible for re-appointment. The appointment or retirement of trustees is subject to the approval of Mr N Tyson or Ms M Bass (or the survivors of them).

The trustees' report was approved by the Board of Trustees.

.....
Ms S Gibbings
Trustee

Date:

THE BRUNSWICK TOWN CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRUNSWICK TOWN CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of The Brunswick Town Charitable Trust (the charity) for the year ended 30 June 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts 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.

David W Martin FCA

Knill James LLP

One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated:

THE BRUNSWICK TOWN CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	5,278	72	5,350	109,116
Charitable activities	3	148,045	-	148,045	32,092
Investments	4	-	-	-	87
Total income		<u>153,323</u>	<u>72</u>	<u>153,395</u>	<u>141,295</u>
Expenditure on:					
Raising funds	5	913	-	913	675
Charitable activities	6	186,796	432	187,228	84,779
Total resources expended		<u>187,709</u>	<u>432</u>	<u>188,141</u>	<u>85,454</u>
Net (expenditure)/income for the year/ Net movement in funds		(34,386)	(360)	(34,746)	55,841
Fund balances brought forward		<u>147,421</u>	<u>251,412</u>	<u>398,833</u>	<u>342,992</u>
Fund balances carried forward		<u><u>113,035</u></u>	<u><u>251,052</u></u>	<u><u>364,087</u></u>	<u><u>398,833</u></u>

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

THE BRUNSWICK TOWN CHARITABLE TRUST

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		317,765		318,139
Investments	11		100		100
			<u>317,865</u>		<u>318,239</u>
Current assets					
Debtors	12	4,570		7,240	
Cash at bank and in hand		46,354		77,124	
		<u>50,924</u>		<u>84,364</u>	
Creditors: amounts falling due within one year	13	(4,702)		(3,770)	
Net current assets			46,222		80,594
Total assets less current liabilities			<u>364,087</u>		<u>398,833</u>
Income funds					
Restricted funds	14		251,052		251,412
Unrestricted funds			113,035		147,421
			<u>364,087</u>		<u>398,833</u>

The financial statements were approved by the Trustees on

.....
Ms S Gibbings
Trustee

THE BRUNSWICK TOWN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

The Brunswick Town Charitable Trust is an unincorporated charity governed by a trust deed dated 3 June 1992. The principal address is 13 Brunswick Square, Brighton, East Sussex BN3 1EH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering these funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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.

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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised when receivable.

Grant income is recognised where there is entitlement, certainty of receipt and the amount can be recognised with sufficient reliability.

THE BRUNSWICK TOWN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly be attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support and governance costs are those costs that assist the work of the charity but do not directly represent charitable activities. These costs have been allocated to funds on a basis consistent with the use of the resources.

1.5 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Not depreciated
Archive and artwork	Not depreciated
Computer equipment	33% straight line basis
Fixtures, fittings and equipment	25% reducing balance basis
Diana Joll Silhouette Collection	Not depreciated

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 the statement of financial activities.

Heritage assets are recognised on the balance sheet and initially measured at cost when purchased or if donated, their valuation. Assets are subsequently stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Fair values for donated assets are estimated by reference to market prices.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are 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 assets 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).

THE BRUNSWICK TOWN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

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. Bank overdrafts are shown within borrowings in current liabilities.

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.

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.

Derecognition of financial liabilities

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

2 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	5,278	-	5,278	4,051	-	4,051
Grants receivable	-	-	-	50,765	53,400	104,165
Other	-	72	72	-	900	900
	<u>5,278</u>	<u>72</u>	<u>5,350</u>	<u>54,816</u>	<u>54,300</u>	<u>109,116</u>

THE BRUNSWICK TOWN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

2 Donations and legacies (Continued)

Grants receivable for core activities

Other	-	-	-	50,765	53,400	104,165
	-----	-----	-----	-----	-----	-----
	-	-	-	50,765	53,400	104,165
	=====	=====	=====	=====	=====	=====

3 Charitable activities

	2022	2021
	£	£
Ancillary trading income	27,422	6,259
Consultancy	120,623	25,833
	-----	-----
	148,045	32,092
	=====	=====

The above income all relates to unrestricted funds.

4 Investments

	Total	Unrestricted
	2022	funds
	£	2021
		£
Interest receivable	-	87
	-----	-----

5 Raising funds

	Unrestricted	Unrestricted	Restricted	Total
	funds	funds	funds	
	2022	2021	2021	2021
	£	£	£	£
<u>Fundraising and publicity</u>				
Staging fundraising events	913	633	42	675
	-----	-----	-----	-----
	913	633	42	675
	=====	=====	=====	=====

THE BRUNSWICK TOWN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

6 Charitable activities

	Direct charitable expenditure 2022 £	Direct charitable expenditure 2021 £
Depreciation and impairment	374	497
Building work and maintenance	20,718	17,440
Travel and accommodation	3,366	4,581
Volunteers' expenses	1,793	18
Consultants' fees	146,093	48,253
Computer costs	1,775	1,656
Printing, postage and stationery	123	462
Insurance	5,190	4,757
Establishment costs	4,301	3,696
Bank charges	54	-
Sundry expenses	1,893	1,859
Equipment purchases and repairs	-	156
	<u>185,680</u>	<u>83,375</u>
Share of governance costs (see note 7)	1,548	1,404
	<u>187,228</u>	<u>84,779</u>
Analysis by fund		
Unrestricted funds	186,796	30,226
Restricted funds	432	54,553
	<u>187,228</u>	<u>84,779</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Independent examination fees	-	1,548	1,548	1,404	Governance
	<u>-</u>	<u>1,548</u>	<u>1,548</u>	<u>1,404</u>	
Analysed between Charitable activities	-	1,548	1,548	1,404	
	<u>-</u>	<u>1,548</u>	<u>1,548</u>	<u>1,404</u>	

The breakdown of support costs and how these were allocated is shown in the table above.

THE BRUNSWICK TOWN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

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

THE BRUNSWICK TOWN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

10 Tangible fixed assets

	Land and buildings	Archive and artwork	Computer equipment	Fixtures, fittings and equipment	Diana Joll Silhouette Collection	Total
	£	£	£	£	£	£
Cost						
At 1 July 2021	49,217	17,431	6,660	7,747	250,000	331,055
At 30 June 2022	49,217	17,431	6,660	7,747	250,000	331,055
Depreciation and impairment						
At 1 July 2021	-	-	6,660	6,256	-	12,916
Depreciation charged in the year	-	-	-	374	-	374
At 30 June 2022	-	-	6,660	6,630	-	13,290
Carrying amount						
At 30 June 2022	49,217	17,431	-	1,117	250,000	317,765
At 30 June 2021	49,217	17,431	-	1,491	250,000	318,139

THE BRUNSWICK TOWN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

11 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 July 2021 & 30 June 2022	100
	<hr/>
Carrying amount	
At 30 June 2022	100
	<hr/> <hr/>
At 30 June 2021	100
	<hr/> <hr/>

The investment represents 100% holding in Adaptive Technologies Limited, a wholly owned subsidiary, company registration number 03621786 registered in England and Wales.

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Amounts owed by subsidiary undertakings	3,258	3,578
Other debtors	1,312	3,662
	<hr/>	<hr/>
	4,570	7,240
	<hr/> <hr/>	<hr/> <hr/>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	3,154	2,366
Accruals and deferred income	1,548	1,404
	<hr/>	<hr/>
	4,702	3,770
	<hr/> <hr/>	<hr/> <hr/>

THE BRUNSWICK TOWN CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

14 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 30 June 2022 £
	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	
Heritage Emergency Fund	512	72	(432)	152
Diana Joll Silhouette Collection	250,900	-	-	250,900
	<u>251,412</u>	<u>72</u>	<u>(432)</u>	<u>251,052</u>

Heritage Emergency Fund

The purpose of the grant is to support the organisation during lockdown. It paid for these things:

- Essential staff costs to safeguard our organisation
- Site security
- Maintaining climatic conditions for collections
- IT to support homeworking, website, volunteers, community & customers

Diana Joll Silhouette Collection

The collection has been donated to the trust.

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 June 2022 are represented by:						
Tangible assets	67,765	250,000	317,765	68,139	250,000	318,139
Investments	100	-	100	100	-	100
Current assets/(liabilities)	45,169	1,053	46,222	79,182	1,412	80,594
	<u>113,034</u>	<u>251,053</u>	<u>364,087</u>	<u>147,421</u>	<u>251,412</u>	<u>398,833</u>

16 Related party transactions

During the year, Brunswick Town Charitable Trust paid £1,520 (2021: £nil) for research from the partner of S Gibbings which contributed to a historic building consultancy project.