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 2025

THE BRUNSWICK CLUB TRUST

BOARD OF TRUSTEES

N.N.Browne - Hon President
S.G.G.Witheridge - Chairman
L.E.J.Bicknell, ACIB - Hon Treasurer
M.F.Dunning BEM
C.E.Hancock
G.Hands
Lord Johnson of Lainston CBE
W.J.B.Lake
P.C.G.Witheridge

MANAGEMENT COMMITTEE

Pip Witheridge - Chairman
Nick Browne - Secretary
Michael Dunning BEM
Tom Drew
Bill Lake
Jonathan Ticehurst

STAFF AND HELPERS

Senior Youth Worker/Club Manager
Danny Volino

Bookkeeper
Sue Hicks

Youth Development Worker
Piers Player

Cleaner
Eddie Speck Da Silva

Part-Time Paid Youth Workers
Jamaal Bailey
Zoe Baxter
Charlie Bish
Jimmy-John Corcoran
Terome Etienne
Raphael Garrett
Shaun Haynes
Gus Hunte
Zhane Hurdle
Nissal Merimi
Hollie Myles
Thomas Oswald
Daniel Read
Sharon Stewart

Adult Volunteers
Fabien Davies
Tariq Kavanagh
Harrison Melville
Scott Naismith
Nadia Nilforoushan
Rene Pascall
Philip Sangchin
Silvia Trenti
Angela Quinn

Junior Volunteers
Yunus Adebola
Shaun Haynes
Max McSweeney

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
14 Bonhill Street
London EC2A 4DJ

THE BRUNSWICK CLUB TRUST

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

"Let this Boys Club be a memorial to the comradeship we have shared in our captivity and let it be a living memorial to those of our friends who have fallen."

Major Percy Flood, Oflag 79, Brunswick, Germany, 1945.

Open seven days a week, 50 weeks of the year, The Brunswick Club offers regular, affordable, high-quality activities, opportunities, and experiences to the youth of Fulham. In 2025, over 1,150 children and young people aged 7 to 19 years took part in one or more of our activities, attending the Club at an average of 67 per day.

Highlights included over 700 young people attending our 3-night a week Senior Youth Club; over 250 children attending our twice-weekly Junior Youth Club; over 450 children and young people enjoying one or more weeks of our very popular half term and school holiday activity schemes; and over 130 children and young people proudly representing The Brunswick Club in five age-specific football teams, from Under 9s to Under 15s.

But The Brunswick Club is more than the sum of the activities it provides. In surveys we conducted at the end of 2025, children, young people, and their parents and carers told us that The Brunswick Club is far more than a place to pass time. It is a trusted community space where children and young people feel safe, valued, confident, and connected, and where families feel supported and hopeful about their children's futures.

Thanks to the immense support we receive from our members, friends, neighbours, supporters, national and local charities, local businesses, and the Local Authority, the Club remains financially secure to continue meeting the needs of the local community. Although there was a deficit in 2025 we are confident for the future and have a comfortable level of reserves to deal with any unexpected losses of income or unavoidable increases in expenditure in the future.

Running the club takes a lot of hard work and I would like to take this opportunity to thank the Chairman, Pip Witheridge and the members of the Management Committee and the Trustees of the Club for their dedicated service in 2025. I would also like to thank the Club Manager, Danny Volino, the Senior Youth & Development Worker, Piers Player, and the rest of the Club's enthusiastic staff team for their commitment and hard work throughout the year.

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.

S G G Witheridge
Chairman

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and financial statements for the year ended 31 December 2025.

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 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 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 2025 have benefited the public.

Review of activities
From January to December 2025, 1,157 children and young people aged 6-19 years took part in one or more Brunswick activities, attending the Club at an average of 67 per day. Activities included:

- 72 termtime Junior Youth Club sessions from 4.00pm to 6.00pm on Wednesdays and Fridays attended by 263 children aged 6 to 11 years at an average of 56 per session.;
- 105 termtime Senior Youth Club sessions from 6.00pm to 9.00pm on Wednesdays, and from 6.00pm to 10.00pm on Fridays and Saturdays, attended by 711 young people aged 11 to 19 years at an average of 61 per session;
- 8 weeks of Junior Holiday Activities in the Easter and Summer school holidays, and in the February, May and October Half Terms, attended by 263 children at an average of 61 per day;
- 8 weeks of Senior Holiday Activities running concurrently with the Junior holiday provision, attended by 201 young people at an average of 28 per day;
- 65 days of competitive matches and 5-a-side football tournaments, attended by 130 children and young people at an average of 25 per day;
- One 3-day football residential in May 2025 in Bognor Regis for the Under 10s, Under 11s, and Under 12s, attended by 36 children and young people; and
- One Football Presentation Day in July 2025, attended by 150+ children and young people, and their parents, families and friends, celebrating the achievements of all the Brunswick football teams in the 2024-25 season.

During the year, we also hosted Kixstar Dragon Taekwondo, Aspire FC (Girls), The 'A' Academy, Fulham FC Foundation, Brunswick Table Tennis Club, and the CDA Fencing Club – all of whom provided regular sessions for children and young people in their respective fields.

Plans for the future

Our plans for 2026 are to continue providing a high-quality programme of on-site and off-site activities and opportunities for the children and young people of Fulham.

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.

Trustees

The trustees who served during the year were:
SGG Witheridge (Chairman)
LEJ Bicknell, ACIB (Treasurer)
NN Browne (President)
MF Dunning BEM
CE Hancock
G Hands, M.P.
Lord Johnson of Lainston CBE
WJB Lake
PCG Witheridge

Financial Review and Policy on Reserves

The Statement of Financial Activities for the year to 31 December 2025 shows a net loss of £58,591 (before net investment gain of £52,179), compared to net income of £25,049 for 2024 (before net investment gain of £72,757). 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 £1,066,301 (2024: £1,066,199) and that of restricted funds was £11,907 (2024: £18,422). During the year £23,499 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 £1,066,301 held in unrestricted funds, £326,926 (raised in capital appeals since 1945) and £152,128 (designated as at 31 December 2025) has been earmarked for future capital expenditure on buildings, vehicles and equipment; £587,247 is equivalent to nineteen 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

SGG Witheridge
Chairman

THE BRUNSWICK CLUB TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the financial statements of The Brunswick Club Trust for the year ended 31 December 2025 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.

Christopher Bates (FCA)

22/9/26

Begbies
Chartered Accountants

9 Bonhill Street
London

THE BRUNSWICK CLUB TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies					
Donations		5,507	-	5,507	23,360
Members' subscriptions		21,335	-	21,335	40,960
New Generation Giving		2,955	-	2,955	2,934
Charitable activities					
Club activities and trips		10,367	-	10,367	12,060
Grants and service level agreement for youth work	3	-	127,089	127,089	159,282
Other trading activities					
Lettings and pitch hire		81,450	-	81,450	97,198
Vending machines		(4,511)	-	(4,511)	10,882
Investments	4	14,596	-	14,596	19,524
Total income		131,699	127,089	258,788	366,200
EXPENDITURE ON:					
Raising funds					
Fundraising and publicity		20,425	-	20,425	13,797
Charitable activities					
Club activities and trips		146,418	129,453	275,871	291,649
Other					
Lettings and pitch hire		15,572	4,151	19,723	32,861
Vending machines		1,361	-	1,361	2,844
Total expenditure	6	183,776	133,604	317,380	341,151
Net incoming/(outgoing) resources before transfers		(52,077)	(6,515)	(58,591)	25,049
Transfers					
Gross transfer between funds		-	-	-	-
Net income/(expenditure) for the year		(52,077)	(6,515)	(58,591)	25,049
Other recognised gains/(losses):					
Realised gains/(losses) on investments		23,049	-	23,049	8,105
Unrealised gains/(losses) on investments		29,130	-	29,130	64,652
Net movement in funds		102	(6,515)	(6,412)	97,806
Total funds brought forward		1,066,199	18,422	1,084,621	986,815
Total funds carried forward	14	1,066,301	11,908	1,078,209	1,084,621

THE BRUNSWICK CLUB TRUST

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets:					
Tangible assets	8		82,052		82,186
Investments	9		798,366		763,379
Total fixed assets			880,418		845,565
Current assets:					
Debtors	10	5,884		24,542	
Cash at bank and in hand		222,501		232,289	
Total current assets		228,384		256,831	
Liabilities:					
Creditors: Amounts falling due within one year	11	30,594		17,775	
Net current assets			197,790		239,056
Total assets less current liabilities	14		1,078,208		1,084,621
The funds of the charity:					
Restricted funds	15		11,907		18,422
Unrestricted funds					
General fund		587,247		563,646	
Designated funds		479,054		502,553	
	15		1,066,301		1,066,199
Total charity funds			1,078,208		1,084,621

For the financial year ended 31 December 2025 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 30/9/26 and are signed on its behalf by:

SGG Witheridge
Trustee

LEJ Bicknell
Trustee

Charity Registration No.: 209865

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 and "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 (Charities SORP)".

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.

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 Charities 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.

Probability – 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.

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 and 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 on other assets are 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 FRS102. 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.

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.

3 Grants and service level agreement for youth work

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
L.B. Hammersmith & Fulham under service level agreements for:				
Community-based Youth and Senior Provision	-	4,569	4,569	33,770
Brunswick Juniors	-	38,220	38,220	37,852
LBHF: cost of living uplift	-	-	-	-
			-	
Grants receivable for charitable activities:			-	
Club activities			-	
- Jack Petchey Foundation	-	2,700	2,700	2,700
- John Lyon's Charity	-	50,000	50,000	50,000
- Waitrose & Partners	-	-	-	1,000
- Keith Rae Trust	-	480	480	-
- John Lewis plc	-	11,000	11,000	12,000
- Addison Youth	-	5,000	5,000	9,000
Holiday scheme and trips				
- Dr Edwards & Bishop King's Fulham Charity	-	5,000	5,000	4,960
- John Lyon's Charity (School Holiday Activity Fund)	-	5,000	5,000	5,000
- The Daisy Trust	-	2,120	2,120	2,000
- Tylers & Bricklayers Trust	-	2,000	2,000	-
- The H Steven & P E Wood Charitable Trust	-	1,000	1,000	1,000
	-	127,089	127,089	159,282

4 Investment income

	Unrestricted general fund £	Restricted fund £	Unrestricted designated fund £	Total 2025 £	Total 2024 £
Dividends from listed investments	10,608	-	-	10,608	14,212
Interest on bank deposits	402	-	3,586	3,988	5,312
	11,010	-	3,586	14,596	19,524

5 Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Payment to the accountants for:		
Independent examination	4,090	2,975
Accountancy services	1,670	2,500
	5,760	5,475

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 2025	Total 2024
	£	£	£	£	£	£
Costs directly attributable to activities:						
Club activities	-	-	41,037	-	41,037	47,985
Holidays and trips	-	-	29,276	-	29,276	31,169
Vending machines	-	-	-	1,361	1,361	2,844
Building refurbishment	-	-	-	-	-	-
Support costs:						
Staff costs	20,425	9,257	155,456	-	185,138	172,932
Gas and electricity	-	2,701	10,411	-	13,111	13,900
General and water rates	-	1,002	3,063	-	4,064	2,809
Cleaning & hygiene	-	2,559	2,559	-	5,117	4,894
Telephone	-	4	225	-	229	409
Building maintenance	-	3,427	3,427	-	6,853	31,599
Insurance	-	-	-	-	-	10,897
Youthwork equipment	-	668	968	-	1,636	2,530
Postage and stationery	-	23	966	-	989	2,209
Computer running costs	-	84	3,131	-	3,215	2,187
Accountancy and bookkeeping	-	-	1,680	-	1,680	2,710
Depreciation of fixed assets	-	-	134	-	134	265
Bank and other charges	-	-	336	-	336	(174)
Sundries	-	-	11,824	-	11,824	1,327
Governance costs:						
Independent examiner's fee	-	-	5,760	-	5,760	5,475
Legal and professional fees	-	-	5,620	-	5,620	5,184
	20,425	19,723	275,871	1,361	317,380	341,151

	Raising funds	Lettings/ pitch hire	Club activities	Other	Total 2025	Total 2024
	£	£	£	£	£	£
Apportioned between:						
Unrestricted funds	20,425	15,572	146,418	1,361	183,776	184,071
Restricted funds	-	4,151	129,453	-	133,604	157,080
	20,425	19,723	275,871	1,361	317,380	341,151

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 & improve-ments £	Fixtures, fittings & equip-ment £	Motor vehicles £	Football pitch £	Total £
Cost					
At 1 January 2025 and 31 December 2025	92,194	84,817	27,309	64,377	468,697
Additions	-	-		-	-
At 31 December 2025	92,194	84,817	27,309	64,377	468,697
Depreciation					
At 1 January 2025 and 31 December 2025	10,142	84,683	27,309	64,377	386,511
Charge for the year	-	134	-	-	134
On Disposals	-	-		-	-
At 31 December 2025	10,142	84,817	27,309	64,377	386,645
Carrying amount					
At 31 December 2025	82,052	-	-	-	82,052
At 31 December 2024	82,052	134	-	-	82,186

9 Fixed asset investments

	2025 £	2024 £
Listed investments:		
Fixed interest	150,726	141,831
Equities	647,640	621,548
Market value	798,366	763,379
Historic cost	590,171	584,314

10 Debtors

	2025 £	2024 £
Prepayments	3,804	4,171
Other debtors	2,080	20,371
	5,884	24,542

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	11,040	8,220
Deferred income	19,554	9,555
	30,594	17,775

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 (2024: Nil).

During the year, the trustees made donations totalling £400 (2024: £480).

13 Employees

The average number of employees during the year was:

	2025	2024
Youthwork- full-time	1	1
Youthwork- part-time	9	9
Support staff- part-time	2	2
	12	12

Employment costs

	2025	2024
	£	£
Wages and salaries	172,405	159,976
Social security costs	6,040	6,663
Pension costs	6,693	6,293
	185,138	172,932

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

14 Analysis of net assets between funds

	Unrestricted fund	Restricted fund	2025 Total	2024 Total
	£	£	£	£
Fixed assets	82,052	-	82,052	82,186
Investments	798,366	-	798,366	763,379
Current assets	197,980	30,404	228,384	256,831
Creditors: amounts falling due within one year	(12,097)	(18,497)	(30,594)	(17,775)
	1,066,301	11,907	1,078,208	1,084,621

15 Movement in funds

	As at 1 Jan 2025	Incoming resources (inc. gains)	Outgoing resources (inc. losses)	Transfer between funds	As at 31 Dec 2025
	£	£	£	£	£
Unrestricted funds					
General fund	563,645	183,878	(183,776)	23,499	587,246
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 the Arts	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	175,627			(23,499)	152,128
Total unrestricted funds	1,066,199	183,878	(183,776)	-	1,066,301
Restricted funds					
LB H&F Provision of Youth Services	-	4,569	(4,569)		-
Brunswick Juniors	-	38,220	(38,220)		-
Club activities	13,172	69,180	(72,695)		9,657
Holiday scheme and trips	5,250	15,120	(18,120)		2,250
Total restricted funds	18,422	127,089	(133,604)	-	11,907
Total funds	1,084,621	310,967	(317,380)	-	1,078,208