

Company Registration Number - 06956531

The Charity Registration Number is :- 1131577

Bronte Youth & Community Centre

Report and Accounts

31 March 2024



Bronte Youth & Community Centre

Company Registration Number - 06956531

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Bronte Youth & Community Centre.

The charity is also known by its operating name, The Bronte.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131577.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Trowbridge Street

Liverpool,

L3 5NB

Telephone Temp: 07735 602858

Email Address: hello@thebronte.org Web address: www.thebronte.org

The registered office of the charity for Companies Act purposes is:-

Studio 6

The Bluecoat, School Lane

Liverpool, L1 3BX

The Trustees in office on the date the report was approved were:-

A Clegg

A Clarke

A Deary

G Heard

B McNally

J Sorensen

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Trustees' Annual Report for the year ended 31 March 2024

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Name	Appointed	Resigned/Retired
A Clarke	20-Dec-23	
A Clegg	18-Oct-23	
A Deary		
G Heard		
L Lee		25-Sep-23
B McNally		
J Sorensen		

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Youth and community centre for the young people and adults living across Merseyside.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

The charitable company's objects are to provide a programme of activities for the people of the local community using the club's premises and equipment to their maximum potential. The policies adopted in furtherance of these objects are:

- Reviewing and maintaining the club's facilities.
- Employing staff and recruiting volunteers to provide a daily programme of activities for young people.
- Providing facilities and services for approximately 50 weeks of the year.
- Providing a programme that aims to educate, be enjoyable and fun, in a warm and welcoming environment.
- Involving members in the planning of activities. Encouraging social interaction between members of the community, young and elderly.

During the year the Board took advice to update the organisation's purpose in order to meet grant conditions of the new Capital Refurbishment Youth Investment Fund. This included extending the geographical area of benefit to Merseyside, removing the term associate members and to recommend that trustees should be able to come from anywhere. It was agreed to proceed with these changes. Hill Dickinson worked with the Board and facilitated these changes through the Charities Commission and our Memorandum and Articles of Association were updated on 24th April 2024.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities during the year. The trustees are satisfied that the information provided in the report meets the public benefit reporting requirements.

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Trustees' Annual Report for the year ended 31 March 2024

The main achievements and performance of the charity during the year

The year under review has been significantly influenced by the successful application of the Youth Investment Grant that comprised a maximum of £3,454,604.00 capital funding and £690,921.00 revenue funding. The purpose of this grant is to advance the objectives of YIF Phase 2 to:

- 1) create, expand and improve local youth facilities and their services, in order to drive positive outcomes for young people, including improved mental and physical wellbeing, and skills for life and work;
- 2) build/preserve youth facilities that are fit for purpose in left behind areas including having a developed business plan by March 2025 to make the facility financially sustainable and undertaking training/capability building to improve their marketing and revenue generation skills by 31st March 2025;
- 3) develop environmentally sustainable youth facilities;
- 4) drive improvements in youth sector capability;
- 5) improve access, participation and short-term wellbeing of young people including having at least one trained worker/volunteer trained to a recognised qualification in youth work within 12 months of opening;
and
- 6) improve the evidence base for the youth sector.

The Board developed a detailed programme to implement this grant and worked with our professional partners to deliver the refurbishment and develop our business plan and processes. Whilst this work was ongoing during the year The Bronte Youth & Community Centre have continued to deliver a wide-ranging Youth Activity programme along with Community events. We run a weekly evening youth club, residential trips including weekend and half term breaks and school holiday playschemes. Our programme of events varies from sports and wellbeing activities to crafting and creative design, through to education and training events. Our community support and events range from community bingo nights, food bank services to drop-in surgeries for our local Councillors.

We had planned to appoint a Contractor to start the refurbishment works in the spring of 2024, but market conditions and soaring inflation created delays in the procurement process as the costs to complete the refurbishment escalated. A significant value engineering process was undertaken and the Board agreed with the funders to descope part of the first floor fit out in order to achieve a contract price that came in on budget and within the Capital Grant value. We are delighted to confirm that Truline Construction were appointed and started on site in October 2024. The Board will now work to raise the additional funds to complete Phase II of the refurbishment. Further funding will create rental and conference spaces to support the future financial sustainability of The Bronte.

The Revenue Grant has been utilised to capacity build and we have invested in new staff and created 7 new employment opportunities. We have new finance processes and systems in place, a new IT infrastructure and HR systems along with a new branding and digitisation strategy. We have been able to test proof of concept programmes driven by our young people to assess future viability and inform our future strategies. All with the aim to increase our scope and quality of services and breath life back into the building and community.

Our impacts are far reaching, but at the core we exist to improve the quality of young peoples lives by providing enjoyable experiences to develop their personal and social skills. Our sports programmes positively impact physical and mental fitness, tackling obesity which is more prevalent in our area of deprivation. Our engagement programmes encourage young people to give feedback and share opinions and our creative activities allow our young people to test and develop their skills and interests. Bringing our young people together encourages teamwork, develops friendships and engages them in positive activities for happier lives.

Whilst the undertaking of such a major grant requires a significant amount of work, we are confident we have a professional team in place to fulfill the grant obligations. When the first Phase of the refurbishment is complete in March 2025, The Bronte will be the only Youth and Community Hub in the Liverpool Central neighbourhood providing a much needed lifeline for our local community and all across Merseyside.

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Trustees' Annual Report for the year ended 31 March 2024

Fundraising activities during the year.

The charity has been focusing on capacity building and implementing the YIF grant during the year and regular fundraising activities have been scaled back to allow us to concentrate on these priorities. Our accounts report small levels of fundraising in year and we plan to increase this activity when the centre reopens in line with our sustainability plans.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees of the charity are recruited from the local community where possible but if the right skills and competencies exist outside the local area, under the changes set out in our updated Memorandum & Articles, we will recruit trustees from anywhere. This is subject to a refreshed Trustee Recruitment process that includes an application, interview and vetting process.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

The trustees have delegated the day-to-day management of the club to the executive leadership team in accordance with our Delegation Framework and broader policies and procedures

Bankers	National Westminster Bank PLC Liverpool City Office, Stevenson Way, Wavetree, Liverpool, L13 1NW
Solicitors	Hill Dickinson LLP No1 St Paul's Square, Liverpool, L3 93J
Architects	Harrison Stringfellow Architects Ltd 43 Penny Lane, Liverpool, L18 1DE
Accountants	Adding Value Consultancy Ltd, Bluecoat Chambers, Liverpool, L1 3BZ

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	266,188	53,408
Unrestricted Revenue Funds available for the general purposes of the charity	62,159	65,055
Designated Fixed Asset Funds	282,108	-
Total Unrestricted Funds	344,267	65,055
Restricted Revenue Funds	23,180	36,204
Total Funds	367,447	101,259

Bronte Youth & Community Centre

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Trustees' Annual Report for the year ended 31 March 2024

Financial review of the position at the reporting date, 31 March 2024 .

The financial position for the year ended 31st March 2024 reflects our focus on implementing the YIF grant and building capacity for future financial sustainability. Our regular turnover of £72,375 incorporates regular grants to deliver our youth programmes, playschemes and residential trips. This has been subsidised with a small level of donations and fundraising activity and we report an operating loss of £15,920.

Our balance sheet reserves position has been strengthened by the YIF Capital Grant as we capitalise investment in the building and our net assets now stand at £367,447 (2023 £101,259), whilst a review of our reserves places our unrestricted reserves at £62,159 (2023 £65,055).

The Trustees are delighted with the investment in our building that is leased to us through Liverpool City Council. We recognise that the small loss reported is as a result of a significant implementation programme that has refocussed much of our capacity to deliver. As we work through the implementation and our financial sustainability plans we will continue to refine these in light of the emerging position and as we move forward we feel proud that we have pushed through barriers to increase the much needed youth and community services for those who need us most.

Thanks to Liverpool City Council and our local councilors for their financial and general support. Thanks to the Youth Investment Fund for enabling us to access capital funds that will secure invaluable services and enrich the lives of so many. Thanks to Social Investment Business who are the Assessors of the YIF Fund and have guided us during the implementation process and to White & Case, Solicitors who have provided pro bono legal support to work through the funding due diligence. Finally, and very importantly thanks to our staff, volunteers and Board who have worked tirelessly to deliver our services and rebuild for a bright future.

The trustees consider the financial performance by the charity during the year to have been satisfactory and a reflection of the focus on delivering against the Grant requirements.

Specific changes in fixed assets are detailed in the notes to the accounts and the Trustees are delighted to have sought capital investment to maintain the building and strengthen the balance sheet.

Policies on reserves.

It is the policy of the charitable company to maintain unrestricted funds which are free reserves at a level to cover redundancy provision and three to six months' running costs should no further funding be received. As at the end of the financial year the unrestricted funds amounted to £62,159 (2023: £65,055).

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

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Trustees' Annual Report for the year ended 31 March 2024

Plans For the Future

The Bronte's ethos and values have been established since its foundation in the 1970s and remain our cornerstone today and our work continues to focus on the overall health and happiness of young people and the community. We are passionate about addressing local deprivation and social and health inequalities within our Liverpool City Centre and our plans for the Bronte address this need.

Our plans are to develop a modern refurbished and sustainable centre that is welcoming, accessible, and open to all. The new centre has been designed to deliver against this, but also to drive commercial income so that we are not substantially reliant on local authority and grant funding which has diminished over the years. The YIF funding is specifically aimed at developing youth provisions for the 11-18 year olds. Our plans are significantly focussed on this, while recognising how much the facility and services are needed for children of all ages and the local adult community.

The capital investment secured will generate capacity to allow for the number of young people using our service to increase significantly. Our future income streams are diverse and reflect the drive for a sustainable business model. Our Business Plan sets out our vision to generate commercial income through pitch hire, space hire, room rental, conference & events and catering services.

The current timescales for the redevelopment, directed by the YIF grant agreement aims to complete the refurbishment by the end of March 2025. We moved out of the building in April 2024 to allow for pre construction works to commence and have been operating off site at the nearby Blackburne House on Hope Street.

In addition to the YIF Grant we have worked with Liverpool City Council to secure additional Section 106 funding to refurbish the external playarea, gardens and sports pitch. This funding of £415k will be implemented alongside the internal works with the aim to open the sports pitch at the same time we reopen the centre.

We have a strong committed Board who have capacity and passion to drive these ambitions forward, are aligning to funders who share our approach and want to address and alleviate the same social issues and concerns that impact on young people and society. We have strengthened our Governance processes to ensure we have the appropriate regulatory processes in place to truly maximise the opportunities for our community going forward. Many of the Trustees have lived experience of attending the Bronte as young people. It has been transformational in their lives, inspiring them, their families and community members, improving life chances and making a real difference. We look forward to the next year as we deliver against our plans, continuing the outstanding Bronte legacy that so many people in our community have built from the grass roots upwards.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

Bronte Youth & Community Centre

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Trustees' Annual Report for the year ended 31 March 2024

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year 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 the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

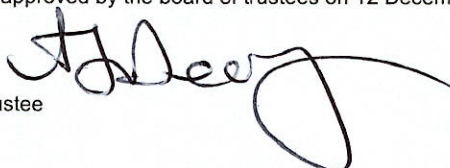
The financial statements are set out on pages 10 to 27.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 12 December 2024.

A DEARY
Director and Trustee



Bronte Youth & Community Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 27 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CIPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Bronte Youth & Community Centre

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

- the financial statements do not accord with those records; or

- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

- have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-



Matthew Brown - Independent Examiner

CIPFA

Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

This report was signed on 12 December 2024

Bronte Youth & Community Centre - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	61,636	486,868	548,504	153,343
Charitable activities	A2	9,278	-	9,278	9,022
Investments	A4	1,461	-	1,461	368
Total income	A	72,375	486,868	559,243	162,733
Expenditure on:					
Charitable activities	B2	88,295	204,760	293,055	139,138
Total expenditure	B	88,295	204,760	293,055	139,138
Net income for the year		(15,920)	282,108	266,188	23,595
Transfers between funds	C	295,132	(295,132)	-	29,813
Net income after transfers	A-B-C	279,212	(13,024)	266,188	53,408
Net movement in funds		279,212	(13,024)	266,188	53,408
Reconciliation of funds:-	E				
Total funds brought forward		65,055	36,204	101,259	77,664
Total funds carried forward		344,267	23,180	367,447	131,072

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

The notes attached on pages 16 to 27 form an integral part of these accounts.

Bronte Youth & Community Centre - Statement of Financial Activities for the year ended 31 March 2024

Bronte Youth & Community Centre - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Income & Endowments from:					
Donations & Legacies	A1	36,364	116,979	153,343	
Charitable activities	A2	9,022	-	9,022	
Investments	A4	368	-	368	
Total income	A	45,754	116,979	162,733	
Expenditure on:					
Raising funds	B1	-	-	-	
Charitable activities	B2	16,844	122,294	139,138	
Tax on surplus on ordinary activities	B3	-	-	-	
Other taxation	B3	-	-	-	
Total expenditure	B	16,844	122,294	139,138	
Net gains on investments	B4	-	-	-	
Net income for the year		28,910	(5,315)	23,595	
Transfers between funds	C	29,813	-	-	
Net income after transfers		58,723	(5,315)	23,595	
Net movement in funds		58,723	(5,315)	23,595	
Reconciliation of funds:-	E				
Total funds brought forward		6,332	71,332	77,664	
Total funds carried forward		65,055	66,017	101,259	
				2024 £	2023 £
Surplus for the year :-					
Net excess of income over expenditure from operations before tax				(15,920)	23,595
				(15,920)	23,595
Add/(deduct) non income and expenditure items:-					
Grants for the acquisition of fixed assets				282,108	-
Net Movement in funds before taxation				266,188	23,595
Funds generated in the year				266,188	23,595

The notes attached on pages 16 to 27 form an integral part of these accounts.

Bronte Youth & Community Centre - Statement of Financial Activities for the year ended 31 March 2024

Bronte Youth & Community Centre - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(15,920)	23,595
Resources applied on functional fixed assets	(235,241)	-
Net resources available to fund charitable activities	(251,161)	23,595

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	65,055	36,204	101,259	77,664
Recognised gains and losses before transfers	(15,920)	282,108	266,188	23,595
	49,135	318,312	367,447	101,259
Transfers between funds	13,024	(295,132)	(282,108)	-
Closing revenue funds	62,159	23,180	85,339	101,259

Fixed asset funds

	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
At 1 April	-	-	-	-
Transfer (to)/from revenue funds	282,108	-	282,108	-
At 31 March	282,108	-	282,108	-

The purposes of the transfers to fixed asset funds are described in Note 19 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	62,159	23,180	85,339	101,259
Fixed asset funds	282,108	-	282,108	-
Total funds	344,267	23,180	367,447	101,259

The notes attached on pages 16 to 27 form an integral part of these accounts.

Bronte Youth & Community Centre - Statement of Financial Activities for the year ended 31 March 2024

**Bronte Youth & Community Centre
Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	275,674	162,365
Investment income		
Interest receivable	1,461	368
Gross income in the year before exceptional items	277,135	162,733
Gross income in the year including exceptional items	277,135	162,733
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	290,777	137,533
Depreciation and amortisation	525	525
Governance costs	1,753	1,080
Total expenditure in the year	293,055	139,138
Net income before tax in the financial year	(15,920)	23,595
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(15,920)	23,595
Retained surplus for the financial year	(15,920)	23,595

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 27 form an integral part of these accounts.

Bronte Youth & Community Centre - Balance Sheet as at 31 March 2024

	Notes	SORP Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	9	A2	308,358	26,775
Current assets		B		
Debtors	10	B2	15,385	663
Cash at bank and in hand		B4	116,764	168,395
Total current assets			132,149	169,058
Creditors: amounts falling due within one year	11	C1	(6,162)	(68,324)
Net current assets			125,987	100,734
Net assets			434,345	127,509
Creditors: amounts falling due after more than one year	12	C2	(66,898)	(26,250)
The total net assets of the charity			367,447	101,259
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	16	D2	23,180	36,204
			23,180	36,204
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	62,159	65,055
			62,159	65,055
Designated Funds				
Designated Fixed Asset Funds	16	D3	282,108	-
			282,108	-
Total charity funds			367,447	101,259

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

A DEARY

Trustee

Approved by the board of trustees on 12 December 2024

The notes attached on pages 16 to 27 form an integral part of these accounts.

Bronte Youth & Community Centre
Cash Flow Statement for the year ended 31 March 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	229,016	116,896
Cash flows from investing activities			
Interest received		1,461	368
Purchase of property, plant and equipment		(282,108)	-
Net cash provided by investing activities	B	(280,647)	368
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash provided by all activities	A+B+C	(51,631)	117,264
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2024		(51,631)	117,264
Cash and cash equivalents at 1 April 2023		168,395	80,944
Cash at bank and in hand less overdrafts at 31 March		116,764	198,208
Reconciliation of net income to net cash flow from operating activities			
Net income as shown in the Statement of Financial Activities		266,188	53,408
Adjustments for :-			
Depreciation charges		525	525
Dividends, interest and rents from investments		(1,461)	(368)
Decrease in debtors		(14,722)	(663)
Increase in creditors, excluding loans		(21,514)	63,994
Net cash provided by operating activities	A	229,016	116,896
Analysis of cash and cash equivalents			
		2024 £	2023 £
Cash in hand at for the year ended 31 March 2024		116,764	168,395
Total cash and cash equivalents		116,764	168,395
Cash	168,395	(51,631)	116,764
		(51,631)	(51,631)
Total	168,395	(51,631)	(51,631)

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

There are no uncertainties about going concern.

Risks and future assumptions

The charity is a public benefit entity.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are all allocated to charitable activities.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Right of use assets are depreciated over the remaining term of the lease.

Construction costs and fees will be depreciated over the remaining term of the lease once the works have been completed.

Improvements and Equipment that were fully depreciated have been written off from the accounts as they will be replaced by the new construction costs.

Accounting for capital grants and fixed asset funds.

Grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the grant require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original grant, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

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.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated fixed asset funds are funds earmarked by the Trustees for the construction costs and fees of the new development.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	525	525
Trustees' remuneration	40,386	-
Pension costs	783	481

6 The contribution of volunteers

The charity does not currently operate a formal Volunteer programme, but has benefitted from a few wonderful individuals who often support as volunteers. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements

7 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	57,829	24,174
Employer's operating costs of defined contribution pension schemes	783	481
Total salaries, wages and related costs	58,612	24,655

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

<i>Numbers of full time employees or full time equivalents</i>	2024	2023
The average number of total staff employed in the year was	<u>5</u>	<u>2</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

	2024	2023
	£	£
<i>Remuneration payable to trustees or connected persons</i>		
A Deary	40,386	-
Total remuneration	<u>40,386</u>	<u>-</u>

During the year A Deary (Trustee) acted as Project Manager to implement the YIF Grant. This work is fully funded by the YIF Revenue Grant. The Board considered the necessary skills and resources required to deliver a successful programme and requested that A Deary undertake the Project Management role whilst remaining as a Trustee. This was ratified by the Board and a Contract for Services is in place for the duration of the funding period that runs up to 31st March 2025.

9 Tangible fixed assets

<i>Current Year</i>	Construction costs and fees	Improvements and equipment	Right of use assets	Total
	£	£	£	£
Cost				
At 1 April 2023	-	46,867	28,350	75,217
Additions	282,108	-	-	282,108
Disposals	-	(46,867)	-	(46,867)
At 31 March 2024	<u>282,108</u>	<u>-</u>	<u>28,350</u>	<u>310,458</u>
Depreciation				
At 1 April 2023	-	46,867	1,575	48,442
Charge for the year	-	-	525	525
On disposals	-	(46,867)	-	(46,867)
At 31 March 2024	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>2,100</u>
Net book value				
At 31 March 2024	<u>282,108</u>	<u>-</u>	<u>26,250</u>	<u>308,358</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>26,775</u>	<u>26,775</u>

Construction costs and fees relates to the development of the land and buildings on the West side of Trowbridge Street which are subject to charge no MS27908 Secretary of State for Culture Media and Sport.

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

10 Debtors

	2024 £	2023 £
Prepayments and accrued income	15,385	663

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	5,548	67,799
Other creditors	614	525
	6,162	68,324

12 Creditors: amounts falling due after one year

	2024 £	2023 £
Trade creditors	41,173	-
Other creditors	25,725	26,250
	66,898	26,250

13 Income and Expenditure account summary

	2024 £	2023 £
At 1 April 2023	101,259	77,664
Surplus after tax for the year	(15,920)	23,595
At 31 March 2024	85,339	101,259

14 Related party transactions

In addition to trustees' remuneration which is fully disclosed in the notes above, Laura Cain, employed as Centre Manager, is the daughter of Bernard McNally, a trustee.

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	26,250	282,108	-	308,358
Current Assets	108,969	-	23,180	132,149
Current Liabilities	(6,162)	-	-	(6,162)
Long Term Liabilities	(66,898)	-	-	(66,898)
	62,159	282,108	23,180	367,447

At 1 April 2023

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	26,775	-	-	26,775
Current Assets	132,854	-	36,204	169,058
Current Liabilities	(68,324)	-	-	(68,324)
Long Term Liabilities	(26,250)	-	-	(26,250)
	65,055	-	36,204	101,259

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 17 £	See Note 18 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	65,055	(15,920)	13,024	62,159
Designated Fixed Asset Funds	-	-	282,108	282,108
Total unrestricted and designated funds	65,055	(15,920)	295,132	344,267
Restricted funds:-				
YIF Pre Construction Grant	-	282,108	(282,108)	-
Liverpool City Council Pocket Park	15,500	-	-	15,500
PH Holt Foundation	7,680	-	-	7,680
Liverpool City Council Youth Worker	13,024	-	(13,024)	-
Total restricted funds	36,204	282,108	(295,132)	23,180
Total charity funds	101,259	266,188	-	367,447

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024 £	2024 £	2024 £	2024 £
Designated Fixed Asset Funds				
Unrestricted Revenue Funds	72,375	(88,295)	-	(15,920)
Restricted funds:-				
YIF Pre Construction Grant	282,108	-	-	282,108
YIF Revenue Grant	204,760	(204,760)	-	-
	559,243	(293,055)	-	266,188

18 Details of transfers between funds

The transfers shown in note 16 above are:-

	2024 £
To Unrestricted Revenue Funds	13,024
To Designated Fixed Asset Funds	282,108
From Restricted Revenue Funds	(295,132)
Net transfers	-

Bronte Youth & Community Centre

Notes to the Accounts for the year ended 31 March 2024

19 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	These funds relate to the development of the land and buildings to the West side of Trowbridge Street.

Restricted funds:-

Liverpool City Council Pocket Park	Contribution towards the clearing and gardening on a derelict site.
PH Holt Foundation	Contribution towards the Bronte 'Elders & Family Autism' project.
YIF Capital and Revenue Grant	<p>This major grant from the Youth Investment Fund is to:</p> <ol style="list-style-type: none">1) Create, expand and improve local youth facilities and their services, in order to drive positive outcomes for young people, including improved mental and physical wellbeing, and skills for life and work;2) build/preserve youth facilities that are fit for purpose in left behind areas including having a developed business plan by March 2025 to make the facility financially sustainable and undertaking training/capability building to improve their marketing and revenue generation skills by 31st March 2025;3) develop environmentally sustainable youth facilities;4) drive improvements in youth sector capability5) improve access, participation and short-term wellbeing of young people including having at least one trained worker/volunteer trained to a recognised qualification in youth work within 12 months of opening; and6) improve the evidence base for the youth sector.

20 Ultimate controlling party

The charity is under the control of its legal members.

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

21 Donations and Grants

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals	9,867	-	9,867	27,464
Total donations and gifts from individuals	9,867	-	9,867	27,464

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
YIF Revenue Grant	-	204,760	204,760	-
YIF Pre Construction Grant	-	-	-	72,197
Liverpool City Council Youth Service	18,680	-	18,680	18,680
Liverpool City Council Sessional Workers	6,225	-	6,225	7,884
Merseyside Play Action Council	8,500	-	8,500	19,212
Department for Education Holiday	18,364	-	18,364	6,891
Total public sector revenue grants	51,769	204,760	256,529	124,864

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year	7,885	116,979	124,864	
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Asda Foundation	-	-	-	1,015
Total private sector revenue grants	-	-	-	1,015

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Capital grants from government and public bodies					
YIF Capital Grant		-	282,108	282,108	-
Total public sector capital grants		-	282,108	282,108	-
Total Donations and Grants					
Total Donations and Grants	A1	61,636	486,868	548,504	153,343
Prior year					
		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total Donations and Grants	A1	36,364	116,979	153,343	

22 Income from charitable activities - Trading Activities

Current year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading					
Activities income		8,780	-	8,780	8,902
Room hire		498	-	498	120
Total Primary purpose and ancillary trading		9,278	-	9,278	9,022

23 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading		9,278	-	9,278	9,022
Total from charitable activities	A2	9,278	-	9,278	9,022

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

24 Investment income

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable		1,461	-	1,461	368
Total investment income	A4	1,461	-	1,461	368

25 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - charitable activities		12,989	44,840	57,829	24,174
Defined contribution pension costs - charitable activities		783	-	783	481
Travel and Subsistence - Charitable Activities		581	-	581	-
Activities, trips, food and residential		32,459	200	32,659	25,651
Preconstruction grant repair work		-	-	-	77,201
YIF engagement		9,426	11,680	21,106	-
Sessional fees		5,935	-	5,935	1,200
Total direct spending	B2a	62,173	56,720	118,893	128,707
<i>Prior Year</i>		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Gross wages and salaries - charitable activities		4,732	19,442	24,174	
Activities, trips, food and residential		-	25,651	25,651	
Preconstruction grant repair work		-	77,201	77,201	
Total direct spending	B2a	6,413	122,294	128,707	

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	12	528	540	-
Recruitment expenses	396	1,701	2,097	-
HR costs	-	2,283	2,283	-
<i>Premises Expenses</i>				
Rates and water charges	931	-	931	2,073
Light heat and power	9,206	-	9,206	3,011
Cleaning and waste management	706	-	706	890
Premises repairs, renewals and maintenance	4,718	240	4,958	90
<i>Administrative overheads</i>				
Telephone and internet	327	-	327	540
Stationery and printing	885	-	885	-
IT support and consumables	70	5,583	5,653	-
Advertising and marketing	28	18,020	18,048	-
Insurance	1,534	-	1,534	1,596
Sundry expenses	45	206	251	401
Project Management	284	98,894	99,178	-
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
As detailed in Note 27	-	7,303	7,303	121
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	4,544	13,282	17,826	-
<i>Financial costs</i>				
Bank and card charges	158	-	158	104
Depreciation & Amortisation in total for the period	525	-	525	525
Support costs before reallocation	24,369	148,040	172,409	9,351
Total support costs - Current Year	24,369	148,040	172,409	9,351

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

27 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,080	-	1,080	1,080
Board costs	673	-	673	-
Total Governance costs	1,753	-	1,753	1,080

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Other financial services	-	7,303	7,303	121
Total additional fees included in support costs at Note 26	-	7,303	7,303	121

28 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	62,173	56,720	118,893	128,707
Total support costs	B2d	24,369	148,040	172,409	9,351
Total Governance costs	B2e	1,753	-	1,753	1,080
Total charitable expenditure	B2	88,295	204,760	293,055	139,138

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	6,413	122,294	128,707
Total support costs	B2d	9,351	-	9,351
Total Governance costs	B2e	1,080	-	1,080
Total charitable expenditure	B2	16,844	122,294	139,138

Bronte Youth & Community Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

(This page does not form part of the statutory financial statements)

	2024	Total 2024	Restated 2023
	£	£	£
INCOME			
YIF Grant income		486,868	72,197
Other grant income	51,768		53,682
Donations	11,336		27,584
Activities income	9,271		9,270
	72,374		
Total Income		559,242	162,733
YIF-CAPITAL EXPENDITURE		282,108	
EXPENDITURE	Operating Costs	YIF Revenue Costs	
Charitable activities			
Staff salary costs	23,659	34,953	24,655
Activities, trips, food and residential	32,189	200	25,651
YIF Activity costs	500	20,606	
Sessional fees	5,935		1,200
Legal and Professional Fees	4,544	13,282	
Project Management Fees	284	98,894	
Pre construction grant repair work			77,201
Repairs and maintenance	4,718	240	2,622
Heat and light	8,966		1,879
General and water rates	1,171		2,074
Advertising and marketing	28	18,020	
IT Costs	70	5,583	
Insurance	1,534		1,596
Accountancy	119	8,264	1,080
Depreciation on right of use lease	525		525
General Expenses	4,053	4,718	656
	88,294	204,760	
Total expenditure on charitable activities restated		293,054	139,138
Net income/(expenditure) for year restated		(15,920)	23,595