

BRAYTON COMMUNITY CENTRE

England & Wales · Charity number 523523

Details

Other names	BRAYTON COMMUNITY CENTRE, VILLAGE HALL
Status	Registered
Legal form	Other
Registered	1963-12-19
Register	View on the Charity Commission register

Contact

Address	Foxhill Lane Brayton Selby North Yorkshire YO8 9EL
Phone	01757291111
Email	enquiries@selbydistrictavs.org.uk
Website	https://selbydistrictavs.org.uk/community-spaces/brayton-community-centre

Activities

Objects: THE OBJECT OF THE CHARITY IS THE PROVISION AND MAINTENANCE, FOR THE BENEFIT OF THE PUBLIC, OF A VILLAGE HALL FOR USE BY THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR:(A) MEETINGS, LECTURES AND CLASSES, AND(B) OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.

Activities: current activities at the community centre are:- Playgroup & Out of School Club, Whist Club, Drama Club, Tae Kwondo, Football Clubs and Rugby Clubs. Local Meetings & general adult classes in Art etc.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF BRAYTON AND ITS IMMEDIATE VICINITY
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£104,007	£88,613	-	-
2024-03-31	£57,846	£89,684	-	-
2023-03-31	£90,488	£86,541	-	-
2021-12-31	£30,949	£34,299	-	-
2020-12-31	£32,072	£30,965	-	-

Trustees

Name	Role	Appointed
SELBY DISTRICT AVS		2022-07-25

Accounts

BRAYTON COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BRAYTON COMMUNITY CENTRE

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BRAYTON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee	Selby District Association of Voluntary Service (known as Up for Yorkshire)
Board of the Trustee	Fiona Connor Kay Goodwin Ann Rhodes Martin Wedgewood (Resigned 27 May 2025) Catherine Urwin
Charity number	523523
Registered address	Foxhill Lane Brayton Selby YO8 9EL
Correspondence address	c/o Selby AVS Community House Selby YO8 4QQ
Independent examiner	Frances Howard FCA Fortus Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO30 5PA
Other names	Village Hall

BRAYTON COMMUNITY CENTRE

TRUSTEE REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustee present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

The legal and administrative information page forms part of this report.

Objectives and activities

The object of the charity is the provision and maintenance, for the benefit of the public, of a village hall for use by the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for:

- (a) meetings, lectures and classes, and
 - (b) other forms of recreation and leisure-time occupation,
- with the object of improving the conditions of life for the inhabitants.

Brayton Community Centre aims to be the hub of the local community offering a wide range of services to local residents and interest groups. As well as having a wide range of users, offering a variety of inclusive activities, it offers more bespoke youth services that are a valuable asset to the economy of the local area.

The centre is used for activities including kick boxing, baby classes, cheerleading, amateur dramatics, a weekly youth hub support groups and is also available for private hire by residents.

Public benefit

The Trustee confirms that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and performance

Overview

Brayton Community Centre has continued to make significant strides over the past year, demonstrating steady progress, adaptability, and a strong connection with the local community. While maintaining focus on long-term objectives, we have achieved substantial impact through expanding facilities, enhancing youth provision, and hosting vibrant community events. Feedback from users remains extremely encouraging, with increased bookings, high levels of engagement, and a growing sense of support and enthusiasm from the local community.

Building Development and Improvements

Significant progress has been made in transforming previously unused spaces within the Centre. Changing Room One was fully refurbished and re-named The Carling Suite, now accommodating all activities that were previously held in the Wilson Suite, making room for the NHS Health Visiting Team. The space has become flexible and functional, providing additional capacity for youth activities and community use.

Changing Room Two and the adjacent youth room were combined into a large, open space, creating the new Youth Hub. Through careful budgeting and resourceful planning, we maximised the space within available funding, painting the area bright white and installing new flooring to create a welcoming environment. Subsequent developments included the installation of a kitchenette, accessible toilet, partition walls, and improved electrical systems. New glass fire doors have been ordered to increase natural light, and plans are underway to install a sound and lighting booth in the main hall.

In parallel, grounds maintenance and external improvements have ensured the Centre remains a safe, attractive, and accessible space. Hedges, playgrounds, and car park areas have been tidied, with sustainable maintenance plans implemented to preserve these improvements.

Youth Provision and Community Engagement

The Centre's youth provision continues to thrive. Our weekly YO8 Youth Club, run in collaboration with Flying Futures, local volunteers, and Brayton Parish Council, engages over 60 young people aged 10 - 17. Our multi-agency approach to this project, involving local youth services, the Police, and North Yorkshire Council, has contributed to a noticeable reduction in antisocial behaviour and vandalism.

BRAYTON COMMUNITY CENTRE

TRUSTEE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Funding has been pivotal to these developments. Over the year, we secured £34,000 from the UK Shared Prosperity Fund to support building improvements in the Youth Hub and received an additional £10,000 from Brayton Parish Council to support the ongoing delivery of the weekly club. Crowdfunding efforts, including a Family Fun Afternoon event, also successfully raised funds towards the project and future improvements.

We have also maintained a strong focus on community consultation, ensuring that youth provision aligns with the needs and aspirations of local residents. The ongoing collaboration between community members, volunteers, and partner organisations has been instrumental in delivering these outcomes.

NHS Health Visiting Team

We were delighted to welcome the local NHS Health Visiting Team to a permanent base at the Centre in September 2024. This has not only provided a reliable income stream for the Centre but also complements our youth provision, bringing 0–19 health services into the heart of the community. Dedicated office space has been created for the team, while outreach services continue throughout the local area.

Community Events and Engagement

The Centre hosted a range of successful events throughout the year, developing community engagement and supporting fundraising. Highlights this year have included:

- Crowdfunder Family Fun Afternoon: Bringing together over a hundred residents with activities including inflatables, mini Olympics, and Welly Wanging contests!
- Christmas Fair: This raised over £1,000, bringing all ages and demographics from within the community together with performances, environmental activities, Santa and lots of festive fun.
- Brayton Players Pantomime – Jack and the Beanstalk: The local amateur dramatics society highlighted local talent, utilised new backstage spaces, and engaged audiences with enhanced interval refreshments.

Community events not only raised vital funds but also reinforced the Centre's role as a vibrant community hub.

Arts and Cultural Opportunities

We have explored opportunities to develop arts provision at the Centre, recognising the potential of the stage and main hall. Discussions with arts organisations and local stakeholders are underway to secure funding and create partnerships that integrate arts and youth provision, expanding the Centre's offerings and community impact.

Challenges and Risk Management

Despite the year's successes, challenges have arisen, including deliberate damage to the roof over the Christmas period. Measures are being taken to repair the building and prevent further incidents, alongside youth engagement to address the underlying causes.

Fire safety has been a priority throughout the year, with risk assessments conducted and improved procedures implemented. Building and grounds maintenance continues to be monitored and enhanced to ensure a safe and welcoming environment for all users.

Plans for future periods

Looking ahead, we plan to:

- Complete the installation of new fire doors in the Youth Hub and implement further improvements in lighting and storage.
- Continue developing arts and cultural opportunities linked to youth activities.
- Support potential community-led projects, including a review of Brayton's outdoor public spaces, in partnership with Brayton Parish Council and local stakeholders.
- Maintain and expand volunteer recruitment to enhance the sustainability and accessibility of the Centre.

Conclusion

The past year has been one of significant growth, collaboration, and positive impact at Brayton Community Centre. Through ongoing building improvements, successful youth provision, strong partnerships, and vibrant community engagement, the Centre continues to evolve as a flexible, welcoming, and essential resource for the local community.

BRAYTON COMMUNITY CENTRE

TRUSTEE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

In September 2024 the trustees were pleased to welcome the NHS Health Visiting Team, who are leasing an area within the centre. The additional income helped the centre to show an improved result for the year and continue the modernisation and improvements to the centre.

During the year the charity received grants and donations of £53,304 for refurbishment to the youth club area and to support the cost of offering the youth club sessions. Expenditure from these funds was £22,922 for capital improvements to the youth area and £16,676 in revenue expenditure for running the youth facility and decorating the youth area. The remaining funds from the grants will be spent in the next financial year.

Brayton Community Centre finished the period with an overall surplus of £15,394 (2024: deficit £31,838). This was made up of deficit of £14,797 (2024: deficit £44,886) within unrestricted funds, a surplus of £16,485 (2024: £3,026) within unrestricted designated funds and a surplus of £13,706 (2024: surplus £10,022) within restricted funds.

Total income was £104,007 (2024: £57,846). Our expenditure in the period was £88,613 (2024: £89,684).

The trustee were satisfied with the overall results as they try to balance rebuilding reserves, continuing modernisation and improvements and whilst also keeping the centre affordable for the community. The next financial year will show a full year's rent from the NHS Visiting Team and the trustee continues to strive to increase other income and control expenses to maintain the financial viability of the centre.

Structure, governance and management

Governing document

Brayton Community Centre is a charity registered at with the Charity Commission (number 523523). The charity was registered on 19 December 1963 and is governed by a scheme dated 6 October 2022.

The trustee report was approved by the Board of Trustee and signed on their behalf.



Trustee representative

30 October 2025

BRAYTON COMMUNITY CENTRE

STATEMENT OF TRUSTEE RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

The trustee are responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

BRAYTON COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF BRAYTON COMMUNITY CENTRE

I report to the trustee on my examination of the financial statements of Brayton Community Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Frances Howard FCA

Fortus Limited
Business Advisors and Accountants
Equinox House
Clifton Park
Shipton Road
YO30 5PA
York

Dated: 30 October 2025

BRAYTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year						
		Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025	Total 2024
	Notes	£	£	£	£	£
Income from:						
Donations and legacies	3	1,423	-	3,836	5,259	-
Charitable activities	4	49,280	-	49,468	98,748	57,846
Total income		<u>50,703</u>	<u>-</u>	<u>53,304</u>	<u>104,007</u>	<u>57,846</u>
Expenditure on:						
Charitable activities	5	<u>60,360</u>	<u>11,577</u>	<u>16,676</u>	<u>88,613</u>	<u>89,684</u>
Net (expenditure)/income for the year		<u>(9,657)</u>	<u>(11,577)</u>	<u>36,628</u>	<u>15,394</u>	<u>(31,838)</u>
Gross transfers between funds	8	<u>(5,140)</u>	<u>28,062</u>	<u>(22,922)</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income for the year/ Net movement in funds		<u>(14,797)</u>	<u>16,485</u>	<u>13,706</u>	<u>15,394</u>	<u>(31,838)</u>
Fund balances at 1 April 2024		<u>(42,584)</u>	<u>605,664</u>	<u>10,022</u>	<u>573,102</u>	<u>604,940</u>
Fund balances at 31 March 2025		<u><u>(57,381)</u></u>	<u><u>622,149</u></u>	<u><u>23,728</u></u>	<u><u>588,496</u></u>	<u><u>573,102</u></u>

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

All income and expenditure derive from continuing activities.

BRAYTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

		Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
	Notes	£	£	£	£
Income from:					
Charitable activities	4	38,106	-	19,740	57,846
Total income		38,106	-	19,740	57,846
Expenditure on:					
Charitable activities	5	82,992	4,572	2,120	89,684
Net (expenditure)/income for the year		(44,886)	(4,572)	17,620	(31,838)
Gross transfers between funds	8	-	7,598	(7,598)	-
Net (expenditure)/income for the year/ Net movement in funds		(44,886)	3,026	10,022	(31,838)
Fund balances at 1 April 2023		2,302	602,638	-	604,940
Fund balances at 31 March 2024		(42,584)	605,664	10,022	573,102

BRAYTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		622,149		605,664
Current assets					
Debtors	10	10,794		6,811	
Cash at bank and in hand		43,424		10,807	
		54,218		17,618	
Creditors: amounts falling due within one year	11	(87,871)		(50,180)	
Net current liabilities			(33,653)		(32,562)
Total assets less current liabilities			588,496		573,102
Income funds					
Restricted funds	13		23,728		10,022
Unrestricted funds - designated	14		622,149		605,664
Unrestricted funds - general			(57,381)		(42,584)
			588,496		573,102

The financial statements were approved by the Trustee on 30 October 2025



Trustee

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Brayton Community Centre is a charity registered with the Charity Commission for England and Wales. The registered office is Foxhill Lane, Brayton, Selby, YO8 9EL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements are prepared in sterling, which is the functional currency of the charity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustee, Selby District AVS (Up for Yorkshire) will continue to support the charity therefore the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustee for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its independent examination fees and costs linked to the strategic management of the charity.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

(Continued)

1 Accounting policies

1.6 Tangible fixed assets

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

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

Freehold land and buildings	200 years straight line
Community Centre improvements	5 years straight line

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised at transaction price.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustee 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.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds general 2025	Restricted funds & total 2025	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	1,423	3,836	5,259	-
	<u>1,423</u>	<u>3,836</u>	<u>5,259</u>	<u>-</u>

4 Charitable activities

	Charitable Income 2025	Charitable Income 2024
	£	£
Performance related grants	49,468	19,740
Rents and room hire	49,280	38,106
	<u>98,748</u>	<u>57,846</u>
Analysis by fund		
Unrestricted funds - general	49,280	38,106
Restricted funds	49,468	19,740
	<u>98,748</u>	<u>57,846</u>

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Charitable Expenditure 2025	Charitable Expenditure 2024
	£	£
Insurance	3,237	2,530
Water rates	529	2,280
Electricity	4,832	3,436
Gas	8,200	7,624
Security	1,310	504
Maintenance, repairs and renewals	12,189	2,953
Cleaning materials and equipment	6,034	7,193
Licenses	624	568
Management charge	31,877	48,646
Other services	4,995	1,620
Sundry expenses	193	4,389
	74,020	81,743
Share of support costs (see note 6)	12,637	6,261
Share of governance costs (see note 6)	1,956	1,680
	88,613	89,684
Analysis by fund		
Unrestricted funds - general	60,360	82,992
Unrestricted funds - designated	11,577	4,572
Restricted funds	16,676	2,120
	88,613	89,684

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Depreciation	11,577	-	11,577	4,572	-	4,572
Bank charges	45	-	45	104	-	104
Stationery	-	-	-	29	-	29
Telephone	814	-	814	915	-	915
Accountancy	-	-	-	641	-	641
Marketing	201	-	201	-	-	-
Accountancy	-	1,956	1,956	-	1,680	1,680
	<u>12,637</u>	<u>1,956</u>	<u>14,593</u>	<u>6,261</u>	<u>1,680</u>	<u>7,941</u>
Analysed between						
Charitable activities	<u>12,637</u>	<u>1,956</u>	<u>14,593</u>	<u>6,261</u>	<u>1,680</u>	<u>7,941</u>

Governance costs includes payments to accountants of £1,956 (2024: £1,680) for independent examiners fees.

7 Trustee

During the year management charges of £31,877 (2024: £48,646) were paid to Selby District Association of Voluntary Service.

At 31 March 2025 £76,502 (2024: £44,585) was payable to Selby District Association of Voluntary Service.

No other disclosable transactions occurred with the sole trustee in the year.

8 Transfers

All transfers within the year are in relation to capitalised assets moved to designated funds.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Tangible fixed assets

	Freehold land and buildings	Community Centre improvements	Total
	£	£	£
Cost or valuation			
At 1 April 2024	600,000	14,824	614,824
Additions	-	28,062	28,062
At 31 March 2025	600,000	42,886	642,886
Depreciation			
At 1 April 2024	6,750	2,410	9,160
Depreciation charged in the year	3,000	8,577	11,577
At 31 March 2025	9,750	10,987	20,737
Carrying amount			
At 31 March 2025	590,250	31,899	622,149
At 31 March 2024	593,250	12,414	605,664

Freehold land and buildings were valued at £600,000 on 31 August 2021 by Michael J Townend, FRICS FAAV of Townend Clegg & Co chartered surveyors. The trustees believe that this valuation is still appropriate.

The historic cost of the Community Centre is unknown.

The title of the property is held by the Trustee, Up for Yorkshire.

10 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	8,449	6,280
Prepayments and accrued income	2,345	531
	10,794	6,811

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,392	2,179
Amount owed to parent undertaking	76,502	44,585
Accruals	2,468	2,236
Deferred income	12 4,509	1,180
	87,871	50,180

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Deferred income

	2025 £	2024 £
Other deferred income	4,509	1,180

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	4,509	1,180
Movements in the year:		
Deferred income at 1 April 2024	1,180	-
Released from previous periods	(1,180)	-
Resources deferred in the year	4,509	1,180
Deferred income at 31 March 2025	4,509	1,180

Deferred income includes rent and room hire received in advance.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2024	Movement in funds			Balance at 31 March 2025
	£	Income	Expenditure	Transfers	£
BPC - youth club sessions	7,620	11,969	(9,795)	-	9,794
NYP - youth club refurbishment	2,402	-	(2,402)	-	-
Crowdfunder - youth club refurbishment	-	2,104	(2,104)	-	-
UKSPF - youth club refurbishment	-	33,961	(2,375)	(20,152)	11,434
Locality fund - youth club refurbishment	-	2,770	-	(2,770)	-
Williams Family fund - support for youth club staffing	-	2,500	-	-	2,500
	<u>10,022</u>	<u>53,304</u>	<u>(16,676)</u>	<u>(22,922)</u>	<u>23,728</u>

	Balance at 1 April 2023	Movement in funds			Balance at 31 March 2024
	£	Income	Expenditure	Transfers	£
BPC - youth club sessions	-	9,240	(1,620)	-	7,620
BPC - roof repairs	-	500	(500)	-	-
NYP - youth club refurbishment	-	10,000	-	(7,598)	2,402
	<u>-</u>	<u>19,740</u>	<u>(2,120)</u>	<u>(7,598)</u>	<u>10,022</u>

BPC - youth club sessions

Funds received from Brayton Parish Council to cover the cost of a youth leader for 12 months.

BPC - roof repairs (2024 only)

Funds received from Brayton Parish Council to help cover the cost of repairs to the Centre roof.

NYP - youth club refurbishment

Funds received from North Yorkshire Police to help cover the costs of building refurbishments to accommodate the youth club.

Crowdfunder Appeal

Funds received from Crowdfunder appeal to help cover the cost of refurbishment to accommodate the youth club.

UK Shared Prosperity Fund

Funds received from UK Shared Prosperity Fund to help cover the costs of building refurbishments to accommodate the youth club.

Locality Fund

Funds received from the Locality Fund to help cover the cost of building refurbishments to accommodate the youth club.

Williams Family Fund

Funds received from the Williams Family Fund to support staff costs for running the youth club.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

	Balance at 1 April 2024	Movement in funds		Transfers	Balance at 31 March 2025
	£	Income £	Expenditure £	£	£
Fixed assets	605,664	-	(11,577)	28,062	622,149
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	Balance at 1 April 2023	Movement in funds		Transfers	Balance at 31 March 2024
	£	Income £	Expenditure £	£	£
Fixed assets	602,638	-	4,572	7,598	605,664
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	-	622,149	-	622,149
Current assets/(liabilities)	(57,381)	-	23,728	(33,653)
	<u>(57,381)</u>	<u>622,149</u>	<u>23,728</u>	<u>588,496</u>

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	-	605,664	-	605,664
Current assets/(liabilities)	(42,584)	-	10,022	(32,562)
	<u>(42,584)</u>	<u>605,664</u>	<u>10,022</u>	<u>573,102</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none) other than those included within the note disclosing transactions and balances with the Trustee.

17 Ultimate parent undertaking

Selby District Association of Voluntary Service, a charitable company registered with the Charity Commission in England and Wales (1146109) and at Companies House (07565045), became the sole trustee with administrative rights over Brayton Community Centre on 25 July 2022. Selby District Association of Voluntary Service is known as Up for Yorkshire. Up for Yorkshire is an infrastructure organisation working for the benefit of the people who live and work in Selby District. Up for Yorkshire heads the largest group in which the results of the Brayton Community Centre are consolidated. The registered address of Up for Yorkshire is Community House, Portholme Road, Selby, North Yorkshire, YO8 4QQ.

Accounts

BRAYTON COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

BRAYTON COMMUNITY CENTRE

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BRAYTON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee	Selby District Association of Voluntary Service (known as Up for Yorkshire)
Board of the Trustee	Fiona Connor Jean Cross (Resigned 31 October 2023) Kay Goodwin Ann Rhodes Martin Wedgewood Catherine Urwin (Appointed 22 November 2023)
Charity number	523523
Registered address	Foxhill Lane Brayton Selby YO8 9EL
Correspondence address	c/o Selby AVS Community House Selby YO8 4QQ
Independent examiner	Frances Howard FCA Fortus Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO30 5PA
Other names	Village Hall

BRAYTON COMMUNITY CENTRE

TRUSTEE REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustee present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

The legal and administrative information page forms part of this report.

Objectives and activities

The object of the charity is the provision and maintenance, for the benefit of the public, of a village hall for use by the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for:

- (a) meetings, lectures and classes, and
- (b) other forms of recreation and leisure-time occupation,

with the object of improving the conditions of life for the inhabitants.

Brayton Community Centre aims to be the hub of the local community offering a wide range of services to local residents and interest groups. As well as having a wide range of users, offering a variety of inclusive activities, it offers more bespoke youth services that are a valuable asset to the economy of the local area.

The centre is used for activities including kick boxing, baby classes, cheerleading, amateur dramatics and support groups and is also available for private hire by residents.

Public benefit

The Trustee confirms that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and performance

Brayton Community Centre has been given a new lease of life since we took it over, and both regular and new users continue to enjoy using the spaces on offer and taking part in the opportunities running. We continue to work on building local relationships and ensuring that ongoing improvements and service delivery can be both sustainable and enriching for the community. There has been continued progress in improving facilities and the range of activities offered at the centre.

The NHS Selby Health Visiting Team have taken out a seven year lease at the centre from September 2024. This permanent income will help support the sustainability of the entire centre. The continued development of the changing rooms will also help to rehome all activities currently happening in the Wilson Suite, which has been taken over by the NHS. This means all activities can continue.

The mission to renovate the disused changing rooms at Brayton to create a youth hub continues at pace. The idea of a youth hub is a community driven initiative aimed at creating a thriving youth offer at the Centre. The capital works are being staged in three phases to target several sources of funding over the 12 month timeframe, each with different decision making schedules. Our success so far has allowed us to begin the works whilst continuing to provide the YO8 youth club.

To date we have been awarded £11,000 of funding from North Yorkshire Police and Crime Commissioner and Drax Power Station. We have also raised £2,000 from community events and £5,778 from a successful Crowdfunder Campaign. We are applying to Sport England to complete phase three of the works, including heating and IT infrastructure, a kitchenette, an accessible toilet and new fire doors. This will enable us to create a welcoming and warm youth hub with a range of activities on offer and support many more young people to play sports, be active and learn, grow and thrive.

As part of our community consultation process, we will be building in more ongoing discussions around the playground. The recent playground action group meeting was a fantastic start and got the ball rolling with moving things forward, but we need to make sure that we are working with members of the community to provide what is actually needed. We then also need to consider how this can be done, and paid for! A multi-agency approach will ensure a sustainable and relevant option is found moving forward.

Various ongoing maintenance and improvements continue to make the centre better all the time, including recent groundwork and mending projects – mainly carried out by our brilliant volunteer Brian. A sustainable and affordable maintenance plan has been put in place for the grounds maintenance, which has seen the hedges, playground, car park and boundaries looking much tidier, safer and accessible.

Our community fundraising Christmas fair was a fantastic success. Jade worked so hard with donations and managed to get everything needed for the fair donated! Including £100 from Brayton Parish Council, to go towards bits we needed to buy. This meant that every penny taken on the day could go straight back into the Community Centre, and the fair raised an incredible £1,070. Lots of members of the staff team kindly gave up their Sunday to be there and help out on stalls or in the café! Santa came in his sleigh! Kier Mather our new MP came along and said a few words, and we were all wonderfully entertained by the local Rock Choir. We hope to make this an annual event.

BRAYTON COMMUNITY CENTRE

TRUSTEE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Phazers Nursery discontinued their use of the centre in the year and this resulted in a substantial fall in income. Consequently the centre sought to attract new tenants for available facilities within the building and the trustees are pleased to report that the NHS Health Visiting Team are leasing an area within the centre from September 2024. This will enable the continuation of modernisation and improvements to the facilities within the centre and help to sustain the long-term financial viability of the centre.

During the previous two years Up for Yorkshire, the current parent organisation, has supported the centre by provision of management services for a minimal management charge or by donation free of charge to the centre and by meeting some of the overhead expenditure of the centre. The management charge for the current year is raised to reflect a more realistic cost of managing the centre and all overhead expenditure relating to the centre has been recharged and included in the financial results for the year.

The figures for 2024 are 12 months for this year compared to 15 months last year.

Brayton Community Centre finished the period with an overall deficit of £31,838 (2023: surplus £3,947). This was made up of deficit of £44,886 (2023: surplus £1,309) within unrestricted funds, a surplus of £3,026 (2023: £2,638) within unrestricted designated funds and a surplus of £10,022 (2023: £nil) within restricted funds.

Total income was £57,846 (2023: £90,488). Our expenditure in the period was £89,684 (2023: £86,541).

The trustee was pleased with the overall results as they now try to balance rebuilding reserves whilst also keeping the centre affordable for the community. The support of the trustee (Selby District Association of Voluntary Service) has allowed them to operate without using any restricted funds as there are currently no reserves. (2023: £2,302).

Structure, governance and management

Governing document

Brayton Community Centre is a charity registered at with the Charity Commission (number 523523). The charity was registered on 19 December 1963 and is governed by a scheme dated 6 October 2022.

The trustee report was approved by the Board of Trustee and signed on their behalf.



Trustee representative

7 November 2024

BRAYTON COMMUNITY CENTRE

STATEMENT OF TRUSTEE RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustee are responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

BRAYTON COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF BRAYTON COMMUNITY CENTRE

I report to the trustee on my examination of the financial statements of Brayton Community Centre (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

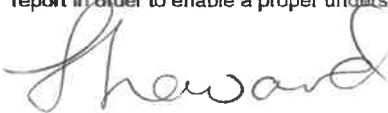
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Frances Howard FCA

Fortus Limited
Business Advisors and Accountants
Equinox House
Clifton Park
Shipton Road
YO30 5PA
York

Dated: 7 November 2024

BRAYTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year						
		Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024	Total 2023
	Notes	£	£	£	£	£
Income from:						
Donations and legacies	3	-	-	-	-	26,399
Charitable activities	4	38,106	-	19,740	57,846	64,089
Total income		<u>38,106</u>	<u>-</u>	<u>19,740</u>	<u>57,846</u>	<u>90,488</u>
Expenditure on:						
Charitable activities	5	82,992	4,572	2,120	89,684	86,541
Net (expenditure)/income for the year		<u>(44,886)</u>	<u>(4,572)</u>	<u>17,620</u>	<u>(31,838)</u>	<u>3,947</u>
Gross transfers between funds	8	-	7,598	(7,598)	-	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(44,886)</u>	<u>3,026</u>	<u>10,022</u>	<u>(31,838)</u>	<u>3,947</u>
Fund balances at 1 April 2023		<u>2,302</u>	<u>602,638</u>	<u>-</u>	<u>604,940</u>	<u>600,993</u>
Fund balances at 31 March 2024		<u><u>(42,584)</u></u>	<u><u>605,664</u></u>	<u><u>10,022</u></u>	<u><u>573,102</u></u>	<u><u>604,940</u></u>

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

All income and expenditure derive from continuing activities.

BRAYTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	15,949	-	10,450	26,399
Charitable activities	4	64,089	-	-	64,089
Total income		80,038	-	10,450	90,488
Expenditure on:					
Charitable activities	5	75,953	4,588	6,000	86,541
Net (expenditure)/income for the year		4,085	(4,588)	4,450	3,947
Gross transfers between funds	8	(2,776)	7,226	(4,450)	-
Net (expenditure)/income for the period/ Net movement in funds		1,309	2,638	-	3,947
Fund balances at 1 January 2022		993	600,000	-	600,993
Fund balances at 31 March 2023		2,302	602,638	-	604,940

BRAYTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		605,664		602,638
Current assets					
Debtors	10	6,811		14,162	
Cash at bank and in hand		10,807		20,198	
		<u>17,618</u>		<u>34,360</u>	
Creditors: amounts falling due within one year	11	<u>(50,180)</u>		<u>(32,058)</u>	
Net current (liabilities)/assets			(32,562)		2,302
Total assets less current liabilities			<u>573,102</u>		<u>604,940</u>
Income funds					
Restricted funds	13		10,022		-
Unrestricted funds - designated	14		605,664		602,638
Unrestricted funds - general			<u>(42,584)</u>		<u>2,302</u>
			<u>573,102</u>		<u>604,940</u>

The financial statements were approved by the Trustee on 7 November 2024



Trustee

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Brayton Community Centre is a charity registered with the Charity Commission for England and Wales. The registered office is Foxhill Lane, Brayton, Selby, YO8 9EL.

1.1 Reporting period

The charity's previous accounting period was extended to 31 March 2023 in line with the period end of the group of charities of which it is the sole subsidiary. The prior year amounts as disclosed in the Statement of Financial Activities covers a period of fifteen months from 1st January 2022, therefore the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements are prepared in sterling, which is the functional currency of the charity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustee, Selby District AVS (Up for Yorkshire) will continue to support the charity therefore the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continues to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustee for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.6 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its independent examination fees and costs linked to the strategic management of the charity.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

1.7 Tangible fixed assets

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

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

Freehold land and buildings	200 years straight line
Community Centre improvements	5 years straight line

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised at transaction price.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustee 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.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Total	Unrestricted funds general	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations and gifts	-	12,146	-	12,146
Grants received	-	-	10,450	10,450
Donated goods and services	-	3,803	-	3,803
	<u>-</u>	<u>15,949</u>	<u>10,450</u>	<u>26,399</u>

In the previous year, donations received from Up for Yorkshire and donated services is support provided by Up for Yorkshire.

4 Charitable activities

	Charitable Income 2024	Charitable Income 2023
	£	£
Performance related grants	19,740	-
Rents and room hire	38,106	64,089
	<u>57,846</u>	<u>64,089</u>
Analysis by fund		
Unrestricted funds - general	38,106	64,089
Restricted funds	19,740	-
	<u>57,846</u>	<u>64,089</u>

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Charitable Expenditure 2024	Charitable Expenditure 2023
	£	£
Insurance	2,530	3,646
Water rates	2,280	666
Electricity	3,436	5,472
Gas	7,624	7,810
Security	504	2,268
Maintenance, repairs and renewals	2,953	21,464
Cleaning materials and equipment	7,193	6,173
Licenses	568	238
Management charge	48,646	19,370
Other services	1,620	-
Sundry expenses	4,389	932
	<u>81,743</u>	<u>68,039</u>
Share of support costs (see note 6)	6,261	5,038
Share of governance costs (see note 6)	1,680	13,464
	<u>89,684</u>	<u>86,541</u>
Analysis by fund		
Unrestricted funds - general	82,992	75,953
Unrestricted funds - designated	4,572	4,588
Restricted funds	2,120	6,000
	<u>89,684</u>	<u>86,541</u>

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Depreciation	4,572	-	4,572	4,588	-	4,588
Bank charges	104	-	104	122	-	122
Stationery	29	-	29	34	-	34
Telephone	915	-	915	294	-	294
Accountancy	641	-	641	-	-	-
Accountancy	-	1,680	1,680	-	1,680	1,680
Legal and professional	-	-	-	-	11,784	11,784
	<u>6,261</u>	<u>1,680</u>	<u>7,941</u>	<u>5,038</u>	<u>13,464</u>	<u>18,502</u>
Analysed between						
Charitable activities	<u>6,261</u>	<u>1,680</u>	<u>7,941</u>	<u>5,038</u>	<u>13,464</u>	<u>18,502</u>

Governance costs includes payments to accountants of £1,680 (2023: £1,680) for independent examiners fees.

7 Trustee

During the year management charges of £48,646 (2023: £19,370) were paid to Up for Yorkshire. Of this total £nil (2023: £7,974) was charged prior to Up for Yorkshire becoming the sole trustee.

Before becoming sole trustee Up for Yorkshire donated funds and services of £nil (2023: £15,949).

At 31 March 2024 £44,585 (2023: £28,190) was payable to Up for Yorkshire.

No other disclosable transactions occurred with the sole trustee in the period.

8 Transfers

All transfers within the year are in relation to capitalised assets moved to designated funds.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Tangible fixed assets

	Freehold land and buildings	Community Centre improvements	Total
	£	£	£
Cost or valuation			
At 1 April 2023	600,000	7,226	607,226
Additions	-	7,598	7,598
At 31 March 2024	600,000	14,824	614,824
Depreciation			
At 1 April 2023	3,750	838	4,588
Depreciation charged in the year	3,000	1,572	4,572
At 31 March 2024	6,750	2,410	9,160
Carrying amount			
At 31 March 2024	593,250	12,414	605,664
At 31 March 2023	596,250	6,388	602,638

Freehold land and buildings were valued at £600,000 on 31 August 2021 by Michael J Townend, FRICS FAAV of Townend Clegg & Co chartered surveyors. The trustees believe that this valuation is still appropriate.

The historic cost of the Community Centre is unknown.

The title of the property is held by the Trustee, Up for Yorkshire.

10 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	6,280	10,489
Prepayments and accrued income	531	3,673
	6,811	14,162

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Notes		
Trade creditors	2,179	1,815
Amount owed to parent undertaking	44,585	28,190
Accruals	2,236	2,053
Deferred income	12	1,180
	50,180	32,058

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Deferred income

	2024 £	2023 £
Other deferred income	1,180	-
	<u>1,180</u>	<u>-</u>
Deferred income is included in the financial statements as follows:		
	2024 £	2023 £
Deferred income is included within:		
Current liabilities	1,180	-
	<u>1,180</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2023	-	-
Resources deferred in the year	1,180	-
	<u>1,180</u>	<u>-</u>
Deferred income at 31 March 2024	1,180	-
	<u>1,180</u>	<u>-</u>

Deferred income includes rent and room hire received in advance.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023	Movement in funds			Balance at 31 March 2024
	£	Income	Expenditure	Transfers	£
BPC - youth club sessions	-	9,240	(1,620)	-	7,620
BPC - roof repairs	-	500	(500)	-	-
NYP - youth club refurbishment	-	10,000	-	(7,598)	2,402
	-	19,740	(2,120)	(7,598)	10,022
	Balance at 1 April 2022	Movement in funds			Balance at 31 March 2023
	£	Income	Expenditure	Transfers	£
BPC - legal fees	-	6,000	(6,000)	-	-
BPC - CCTV	-	1,500	-	(1,500)	-
NYCC - new floor	-	2,950	-	(2,950)	-
	-	10,450	(6,000)	(4,450)	-

BPC - legal fees (2023 only)

Funds received from Brayton Parish Council to help cover the cost of legal fees.

BPC - CCTV (2023 only)

Funds received from Brayton Parish Council to help cover the cost of new CCTV.

NYCC - new floor (2023 only)

Funds received from North Yorkshire County Council to help cover the cost of installing a new floor in the Centre.

BPC - youth club sessions

Funds received from Brayton Parish Council to cover the cost of a youth leader for 12 months.

BPC - roof repairs

Funds received from Brayton Parish Council to help cover the cost of repairs to the Centre roof.

NYP - youth club refurbishment

Funds received from North Yorkshire Police to help cover the costs of building refurbishments to accommodate the youth club.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

	Balance at 1 April 2023 £	Movement in funds			Balance at 31 March 2024 £
		Income £	Expenditure £	Transfers £	
Fixed assets	602,638	-	(4,572)	7,598	605,664

	Balance at 1 April 2022 £	Movement in funds			Balance at 31 March 2023 £
		Income £	Expenditure £	Transfers £	
Fixed assets	600,000	-	4,588	7,226	602,638

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	-	605,664	-	605,664
Current assets/(liabilities)	(42,584)	-	10,022	(32,562)
	(42,584)	605,664	10,022	573,102

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	-	602,638	-	602,638
Current assets/(liabilities)	2,302	-	-	2,302
	2,302	602,638	-	604,940

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none) other than those included within the note disclosing transactions and balances with the Trustee.

17 Ultimate parent undertaking

Selby District Association of Voluntary Service, a charitable company registered with the Charity Commission in England and Wales (1146109) and at Companies House (07565045), became the sole trustee with administrative rights over Brayton Community Centre on 25 July 2022. Selby District Association of Voluntary Service is known as Up for Yorkshire. Up for Yorkshire is an infrastructure organisation working for the benefit of the people who live and work in Selby District. Up for Yorkshire heads the largest group in which the results of the Brayton Community Centre are consolidated. The registered address of Up for Yorkshire is Community House, Portholme Road, Selby, North Yorkshire, YO8 4QQ.

Accounts

BRAYTON COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023

BRAYTON COMMUNITY CENTRE

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BRAYTON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee	Up for Yorkshire	(Appointed 25 July 2022)
Board of the Trustee	Fiona Connor Jean Cross Kay Goodwin Ann Rhodes Martin Wedgewood Margaret Craik	(Resigned 3 November 2022)
Previous charity trustees	Katy Arrand* Carol McCreadie* Steve Milnes*	
	* The resignation date of the previous trustees is unknown	
Charity number	523523	
Registered address	Foxhill Lane Brayton Selby YO8 9EL	
Correspondence address	c/o Selby AVS Community House Selby YO8 4QQ	
Independent examiner	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ	
Other names	Village Hall	

BRAYTON COMMUNITY CENTRE

TRUSTEE REPORT

FOR THE PERIOD ENDED 31 MARCH 2023

The Trustee presents its annual report and financial statements for the period ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

The legal and administrative information page forms part of this report.

Objectives and activities

The object of the charity is the provision and maintenance, for the benefit of the public, of a village hall for use by the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for:

(a) meetings, lectures and classes, and

(b) other forms of recreation and leisure-time occupation,

with the object of improving the conditions of life for the inhabitants.

Brayton Community Centre aims to be the hub of the local community offering a wide range of services to local residents and interest groups. As well as having a wide range of users, offering a variety of inclusive activities, it offers more bespoke youth and nursery services that are a valuable asset to the economy of the local area.

The centre is used for activities from kick boxing to child day care and is also available for private hire by residents. The centre also hosts a local amateur dramatics group who encourage local talent of all ages. The centre facilitates a wide range of inclusive services and activities.

Public benefit

The Trustee confirms that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and performance

The progress we are making at Brayton Community Centre continues to be extremely positive and invaluable to the building and the local community. The feedback on what we have achieved so far, from centre users, residents, and stakeholders, remains very positive.

- Thanks to the support of Up for Yorkshire Jade Huddleston works one day per week on reception for the centre, and then a further 16 hours spread across the rest of the week, particularly looking at the development of Brayton Community Centre.
- Bookings are healthy and going up, and big steps forward have been made to maximise use at the weekends for private parties.
- We are working closely with the Youth Justice team, who have been attending the centre regularly to provide meaningful and extremely helpful work placements for some of their young people. They have mainly been working in the grounds and surrounding land, helping us to keep on top of litter picking, weed control and general tidying and cutting back.
- Many months of legal efforts finally paid off and that the full legal transfer, making Up For Yorkshire sole Trustee of Brayton Community Centre and legal 'guardians' of the building, is now complete.
- We have met with Brayton Primary School and discussed options and ways that they could use the Community Centre, as well as getting their pupils involved in community-based projects.

Our longer-term plans and ideas for the future continue to take shape, with us needing to consider options and then make some decisions about what we want from the centre, what can address the biggest need, and how we can manage that as an organisation.

- We ran a hugely successful 'Playground Action Meeting', involving representatives from the local school (teachers and children), police, council, parish council and ourselves. It was a brilliantly constructive and useful session, with some wonderful ideas, thoughts, and aspirations. It was particularly fantastic to have such a varied mix of voices and experiences to help us start to map out a plan. We all agreed that the input from the Brayton Primary School pupils was especially helpful and hugely constructive. One suggestion at the meeting was for a Pump Track, to replace the run-down playground at the back of the building. Stronger Communities have given Up for Yorkshire £1,000 specifically for consultation work around the idea of a Pump Track and a new playground in a new location.
- We have met with Mediale and a Leeds based youth/arts charity, to discuss art options for the centre moving forward. Culture and the arts is another big gap in the area, and could also create a wonderful opportunity and identity for Brayton Community Centre moving forward.
- We are excited to report that more birthday parties are booked in and we are seeing this really starting to take off at the Centre.
- The side courtyard at the Community Centre is now all finished, following our £2,950 funding from the locality budget (at North Yorkshire County Council) via Mark Crane. This is a much nicer area now, and a great outdoor space that can be used by those hiring the main hall.

We have welcomed the Selby Camera Club into the Centre as permanent and regular users of the smaller community room.

BRAYTON COMMUNITY CENTRE

TRUSTEE REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

Brayton Youth Connect

The Centre has been used by Up for Yorkshire to perform their Brayton Youth Connect work. Brayton Youth Connect is a diversionary and desistance project designed to engage a group of up to 30 local young people aged 12 – 17 to create a connection to Brayton Community Centre and learn leadership skills they need to run positive activities for them and their peers.

The longer term aim being to test their interest in forming a 'youth group' and to co-design what this may look like. The project was based around a weekly visit over 20 weeks by Flying Futures, an experienced youth activity provider.

More than 25 young people have engaged over the delivery of the project and Flying Futures and Up for Yorkshire staff have improved relations and understanding of the value of Brayton Community Centre to the young people and wider community.

Financial review

Brayton Community Centre finished the period with an overall surplus of £3,947. This was made up of surpluses of £3,947 within unrestricted funds and £nil within restricted funds.

Total income was £90,488 (£72,763 in 2021).

Our expenditure in the period was £86,541 (£76,113 in 2021).

The trustees were pleased with the overall results as they try to balance rebuilding reserves whilst also keeping the centre affordable for the community.

Structure, governance and management

Governing document

Brayton Community Centre is a charity registered at with the Charity Commission (number 523523). The charity was registered on 19 December 1963 and is governed by a scheme dated 6 October 2022.

The trustee report was approved by the Trustee and signed on their behalf.

Up for Yorkshire
Trustee

16 November 2023

BRAYTON COMMUNITY CENTRE

STATEMENT OF TRUSTEE RESPONSIBILITIES

FOR THE PERIOD ENDED 31 MARCH 2023

The trustee is responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee is responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. It is 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.

BRAYTON COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF BRAYTON COMMUNITY CENTRE

I report to the trustee on my examination of the financial statements of Brayton Community Centre (the charity) for the period ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

N Clemit ACA, FCCA

JWPCreers LLP
Chartered Accountants
Genesis 5
Church Lane
York
YO10 5DQ

Dated: 16 November 2023

BRAYTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023	Total 2021 as restated
	Notes	£	£	£	£	£
Income from:						
Donations and legacies	4	15,949	-	10,450	26,399	52,018
Charitable activities	5	64,089	-	-	64,089	20,745
Total income		80,038	-	10,450	90,488	72,763
Expenditure on:						
Charitable activities	6	75,953	4,588	6,000	86,541	76,113
Net income/(expenditure) for the period		4,085	(4,588)	4,450	3,947	(3,350)
Gross transfers between funds	9	(2,776)	7,226	(4,450)	-	-
Net income/(expenditure) for the period/ Net movement in funds		1,309	2,638	-	3,947	(3,350)
Fund balances at 1 January 2022		993	600,000	-	600,993	604,343
Fund balances at 31 March 2023		2,302	602,638	-	604,940	600,993

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

All income and expenditure derive from continuing activities.

BRAYTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2021 as restated £	Unrestricted funds designated 2021 as restated £	Restricted funds 2021 as restated £	Total 2021 as restated £
	Notes				
<u>Income from:</u>					
Donations and legacies	4	52,018	-	-	52,018
Charitable activities	5	20,745	-	-	20,745
Total income		72,763	-	-	72,763
<u>Expenditure on:</u>					
Charitable activities	6	73,124	-	2,989	76,113
Net income/(expenditure) for the period		(361)	-	(2,989)	(3,350)
Gross transfers between funds	9	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		(361)	-	(2,989)	(3,350)
Fund balances at 1 January 2021		1,354	600,000	2,989	604,343
Fund balances at 31 December 2021		993	600,000	-	600,993

BRAYTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

		2023		2021 as restated	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		602,638		600,000
Current assets					
Debtors	11	14,162		-	
Cash at bank and in hand		20,198		993	
		<u>34,360</u>		<u>993</u>	
Creditors: amounts falling due within one year	12	<u>(32,058)</u>		<u>-</u>	
Net current assets			2,302		993
Total assets less current liabilities			<u>604,940</u>		<u>600,993</u>
Income funds					
Unrestricted funds - designated	14		602,638		600,000
Unrestricted funds - general			2,302		993
			<u>604,940</u>		<u>600,993</u>

The financial statements were approved by the Trustee on 16 November 2023

Up for Yorkshire
Trustee

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Brayton Community Centre is a charity registered with the Charity Commission for England and Wales. The registered office is Foxhill Lane, Brayton, Selby, YO8 9EL.

1.1 Reporting period

The charity's current accounting period was extended to 31 March 2023 in line with the period end of the group of charities of which it is the sole subsidiary. The current amounts as disclosed in the Statement of Financial Activities covers a period of fifteen months from 1st January 2022, therefore the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019)" and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements are prepared in sterling, which is the functional currency of the charity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustee has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continues to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustee for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.6 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its independent examination fees and costs linked to the strategic management of the charity.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

1.7 Tangible fixed assets

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

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

Freehold land and buildings	200 years straight line
Community Centre improvements	5 years straight line

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised at transaction price.

2 Change in basis of preparation

The Trustee has made the decision to adopt accruals accounting for the financial statements, having adopted the receipts and payments basis in previous periods. This is in order to bring it in line with the basis of preparation of the parent charity in order to aid consolidation.

Note 18 outlines the prior period adjustments made in when transitioning from receipts and payments to accruals accounting.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

3 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustee is 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.

4 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2021 as restated £
Donations and gifts	12,146	-	12,146	32,940
Grants received	-	10,450	10,450	10,204
Donated goods and services	3,803	-	3,803	8,874
	<u>15,949</u>	<u>10,450</u>	<u>26,399</u>	<u>52,018</u>

Donation received from Up for Yorkshire for repairs and legal fees and donated services is support provided by Up for Yorkshire.

5 Charitable activities

	Charitable Income 2023 £	Charitable Income 2021 as restated £
Rents and room hire	<u>64,089</u>	<u>20,745</u>

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2021 as restated £
Insurance	3,646	4,905
Water rates	666	338
Electricity	5,472	2,346
Gas	7,810	4,726
Security	2,268	1,066
Maintenance, repairs and renewals	21,464	47,985
Cleaning materials and equipment	6,173	4,144
Licenses	238	-
Management charge	19,370	8,874
Sundry expenses	932	-
	68,039	74,384
Share of support costs (see note 7)	5,038	505
Share of governance costs (see note 7)	13,464	1,224
	86,541	76,113
Analysis by fund		
Unrestricted funds - general	75,953	73,124
Unrestricted funds - designated	4,588	-
Restricted funds	6,000	2,989
	86,541	76,113

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	(as restated) Governance costs	2021
	£	£	£	£	£	£
Depreciation	4,588	-	4,588	-	-	-
Bank charges	122	-	122	91	-	91
Stationery	34	-	34	63	-	63
Telephone	294	-	294	281	-	281
Accountancy	-	-	-	70	-	70
Accountancy	-	1,680	1,680	-	-	-
Legal and professional	-	11,784	11,784	-	1,224	1,224
	<u>5,038</u>	<u>13,464</u>	<u>18,502</u>	<u>505</u>	<u>1,224</u>	<u>1,729</u>
Analysed between						
Charitable activities	<u>5,038</u>	<u>13,464</u>	<u>18,502</u>	<u>505</u>	<u>1,224</u>	<u>1,729</u>

Governance costs includes payments to accountants of £1,680 (2021: £nil) for independent examiners fees.

8 Trustee

During the period management charges of £19,370 (2021: £8,874) were paid to Up for Yorkshire. Of this total £7,974 (2021: £8,874) was charged prior to Up for Yorkshire becoming the sole trustee.

Before becoming sole trustee Up for Yorkshire donated funds and services of £15,949 (2021: £41,814).

At 31 March 2023 £28,190 (2021: £nil) was payable to Up for Yorkshire.

No other disclosable transactions occurred with the sole trustee in the period.

9 Transfers

All transfers within the year are in relation to capitalised assets moved to designated funds.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

10 Tangible fixed assets

	Freehold land and buildings	Community Centre improvements	Total
	£	£	£
Cost or valuation			
At 1 January 2022	600,000	-	600,000
Additions	-	7,226	7,226
At 31 March 2023	600,000	7,226	607,226
Depreciation			
Depreciation charged in the period	3,750	838	4,588
At 31 March 2023	3,750	838	4,588
Carrying amount			
At 31 March 2023	596,250	6,388	602,638
At 31 December 2021 (as restated)	600,000	-	600,000

Freehold land and buildings were valued at £600,000 on 31 August 2021 by Michael J Townend, FRICS FAAV of Townend Clegg & Co chartered surveyors.

The historic cost of the Community Centre is unknown.

The title of the property is held by the Trustee, Up for Yorkshire.

11 Debtors

	2023	2021 as restated
	£	£
Amounts falling due within one year:		
Trade debtors	10,489	-
Prepayments and accrued income	3,673	-
	14,162	-

12 Creditors: amounts falling due within one year

	2023	2021 as restated
	£	£
Trade creditors	1,815	-
Amount owed to parent undertaking	28,190	-
Accruals and deferred income	2,053	-
	32,058	-

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2023
	Balance at 1 January 2022	Income	Expenditure	Transfers	
	£	£	£	£	£
BPC - legal fees	-	6,000	(6,000)	-	-
BPC - CCTV	-	1,500	-	(1,500)	-
NYCC - new floor	-	2,950	-	(2,950)	-
	<u>-</u>	<u>10,450</u>	<u>(6,000)</u>	<u>(4,450)</u>	<u>-</u>
	<u>-</u>	<u>10,450</u>	<u>(6,000)</u>	<u>(4,450)</u>	<u>-</u>
	Movement in funds (as restated)				Balance at 31 December 2021
	Balance at 1 January 2021	Income	Expenditure	Transfers	
	£	£	£	£	£
Play Area Trust	2,989	-	(2,989)	-	-
	<u>2,989</u>	<u>-</u>	<u>(2,989)</u>	<u>-</u>	<u>-</u>
	<u>2,989</u>	<u>-</u>	<u>(2,989)</u>	<u>-</u>	<u>-</u>

BPC - legal fees

Funds received from Brayton Parish Council to help cover the cost of legal fees.

BPC - CCTV

Funds received from Brayton Parish Council to help cover the cost of new CCTV.

NYCC - new floor

Funds received from North Yorkshire County Council to help cover the cost of installing a new floor in the Centre.

Play Area Trust (2021 only)

Funds to maintain the play area and fencing.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

14 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

	Balance at 1 January 2022	Movement in funds			Balance at 31 March 2023
	£	Income £	Expenditure £	Transfers £	£
Fixed assets	600,000	-	(4,588)	7,226	602,638

	Balance at 1 January 2021	Movement in funds (as restated)			Balance at 31 December 2021
	£	Income £	Expenditure £	Transfers £	£
Fixed assets	600,000	-	-	-	600,000

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	-	602,638	-	602,638
Current assets/(liabilities)	2,302	-	-	2,302
	2,302	602,638	-	604,940

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2021 are represented by:				
Tangible assets	-	600,000	-	600,000
Current assets/(liabilities)	993	-	-	993
	993	600,000	-	600,993

16 Related party transactions

There were no disclosable related party transactions during the period (2021 - none) other than those included within the note disclosing transactions and balances with the Trustee.

17 Ultimate parent undertaking

Selby District Association of Voluntary Service, a charitable company registered with the Charity Commission in England and Wales (1146109) and at Companies House (07565045), became the sole trustee with administrative rights over Brayton Community Centre on 25 July 2022. Selby District Association of Voluntary Service has since changed their name to Up for Yorkshire. Up for Yorkshire is an infrastructure organisation working for the benefit of the people who live and work in Selby District. Up for Yorkshire heads the largest group in which the results of the Brayton Community Centre are consolidated. The registered address of Up for Yorkshire is Community House, Portholme Road, Selby, North Yorkshire, YO8 4QQ.

BRAYTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

18 Prior period adjustments

	Unrestricted general £	Unrestricted designated £	Restricted £	Total £
Balance as at 1 January 2021 as previously reported	1,354	-	2,989	4,343
Fixed assets at valuation	-	600,000	-	600,000
Balance as at 1 January 2021 as adjusted	1,354	600,000	2,989	604,343
Net movement in funds for year ended 31 December 2021 as previously reported	(361)	-	(2,989)	(3,350)
Donations in kind	32,940	-	-	32,940
Donated service received	8,874	-	-	8,874
Charitable expenditure	(41,814)	-	-	(41,814)
Net movement in funds for year ended 31 December 2021 as adjusted	(361)	-	(2,989)	(3,350)

The prior period adjustments are in relation to the change in basis of preparation from receipts and payments to accruals accounting. The adjustments related to bringing the community centre building into designated funds as a fixed asset, recording donations in kind for the expenditure paid for on behalf of Brayton Community Centre by Up for Yorkshire and recording donated services incurred by Up for Yorkshire in assisting the refurbishment of the centre.

Accounts

VILLAGE HALL (BRAYTON COMMUNITY CENTRE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

Charity Registration No. 523523

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Receipts and Payments Accounts	7
Statement of Assets and Liabilities	8
Notes to the Accounts	9



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 1 st	Month January	Year 2021		Day 31 st	Month December	Year 2021

Section A Reference and administration details

Charity name

Brayton Community Centre

Other names charity is known by

Village Hall

Registered charity number (if any)

523523

Charity's principal address

Foxhill Lane

Brayton

Selby

Postcode

YO8 9EL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Constitution

How the charity is constituted
(eg. trust, association, company)

Unincorporated Association

Trustee selection methods
(eg. appointed by, elected by)

At the AGM

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Brayton Community Centre aims to be the hub of the local community offering a wide range of services to local residents and interest groups. As well as having a wide range of users, offering a variety of inclusive activities, it offers more bespoke youth and nursery services that are a valuable asset to the economy of the local area.

The centre offers activities from kick boxing to child day care and is also available for private hire by residents. The centre also hosts a local amateur dramatics group who encourage local talent of all ages. The centre offers a wide range of inclusive services and activities.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The main achievements continued to be in securing funding, or fundraising, in order to improve the fabric of the centre so it is a facility that can be used by all.

Section E

Financial review

Brief statement of the charity's policy on reserves

We are still trying to build reserves but find it difficult due to the fact that we keep the centre affordable for the community.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

BLANK



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

Brayton Community Centre (Village Hall)

**On accounts for the year
ended**

31st Dec 2021

**Charity no
(if any)**

523523

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2018.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts 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.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

13th Oct 2022

Name:

DAVID HAVERCROFT

**Relevant professional
qualification(s) or body
(if any):**

CIMA

Address:

173 LEEDS RD

SELBY

YO8 4JH

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Brayton Community Centre (Village Hall)
(Charity Number:523523)

Receipts & Payments Accounts for the year ending: 31st December 2021

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021 Total</u>	<u>2020 Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Receipts				
Donations & Fundraising	-	-	-	-
Grants Received	10,204	-	10,204	22,465
Rents & Room Hire	20,745	-	20,745	9,607
Bank Interest	-	-	-	-
Total Receipts	<u>30,949</u>	<u>-</u>	<u>30,949</u>	<u>32,072</u>
Payments				
Salaries	-	-	-	6,350
Insurance Costs	4,905	-	4,905	5,222
Water Rates	338	-	338	60
Electricity Costs	2,346	-	2,346	496
Gas Costs	4,726	-	4,726	8,983
Security Costs	1,066	-	1,066	840
Maintenance, Repairs & Renewals	13,280	2,989	16,269	3,639
Bank Charges	91	-	91	93
Cleaning Materials & Equipment	4,144	-	4,144	4,857
Stationery Costs	63	-	63	-
Telephone Costs	281	-	281	425
Accountancy Fees	70	-	70	-
Licences	-	-	-	-
Total Payments	<u>31,310</u>	<u>2,989</u>	<u>34,299</u>	<u>30,965</u>
Net Receipts/(Payments):	(361)	(2,989)	(3,350)	1,107
Balance Brought Forward	7,314	745	8,059	6,952
Balance Carried Forward	<u>6,953</u>	<u>(2,244)</u>	<u>4,709</u>	<u>8,059</u>

Brayton Community Centre (Village Hall)
(Charity Number:523523)

Statement of Assets and Liabilities as at: 31st December 2021

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2021 Total</u> <u>Funds</u>	<u>2020 Total</u> <u>Funds</u>
Assets	£	£	£	£
Cash at bank and in hand				
Current Bank Account	993	-	993	1,139
High Interest Bank Account	-	-	-	32
Fundraising Bank Account	-	-	-	20
Play Area Trust Bank Account	-	-	-	2,989
General Petty Cash	-	-	-	164
Total Assets	<u><u>993</u></u>	<u><u>-</u></u>	<u><u>993</u></u>	<u><u>4,344</u></u>

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2021 Total</u> <u>Funds</u>	<u>2020 Total</u> <u>Funds</u>
Liabilities	£	£	£	£
Independent Examination Fee	-	-	-	-
Total Liabilities	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Brayton Community Centre (Village Hall)
(Charity Number:523523)

Notes to the accounts for the year ended: 31st December 2021

1. Basis of accounts

The Trustees have taken advantage of section 144 (2) of the Charities Act 2011 and prepared the accounts on a receipts and payment basis.

2. Restricted income funds

Fund Name	Purpose
Play Area Trust	Maintain play area and fencing

	Balance b/fwd £	Incoming Resources £	Resources Expended £	Balance c/fwd £
Play Area Trust	2,989	-	2,989	-
	<u>2,989</u>	<u>-</u>	<u>2,989</u>	<u>-</u>

Approval of accounts for the year ended: 31st December 2021

Signed for and on behalf of the Trustees

Date

Print Name

Position

Accounts

VILLAGE HALL (BRAYTON COMMUNITY CENTRE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

Charity Registration No. 523523

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Registered charity number (if any)

523523

Charity's principal address

Foxhill Lane

Brayton

Selby

Postcode

YO8 9EL

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	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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3				
4				
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6				
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9				
10				
11				
12				
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14				
15				
16				
17				
18				
19				
20				

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Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

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(eg. trust deed, constitution)

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At the AGM

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- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

BLANK



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Brayton Community Centre (Village Hall)

On accounts for the year
ended

31st Dec 2020

Charity no
(if any)

523523

Set out on pages

(remember to include the page numbers of additional sheets)

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Responsibilities and
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examiner's statement

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- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

13th Oct 2022

Name:

DAVID HAVERCROFT

Relevant professional
qualification(s) or body
(if any):

CIMA

Address:

173 LEEDS RD

SELBY

YO8 4JH

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Brayton Community Centre (Village Hall)
(Charity Number:523523)

Receipts & Payments Accounts for the year ending: 31st December 2020

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2020 Total</u> <u>Funds</u>	<u>2019 Total</u> <u>Funds</u>
	£	£	£	£
Receipts				
Donations & Fundraising	-	-	-	-
Grants Received	21,532	933	22,465	7,000
Rents & Room Hire	9,607	-	9,607	34,768
Bank Interest	-	-	-	-
Total Receipts	<u>31,139</u>	<u>933</u>	<u>32,072</u>	<u>41,768</u>
Payments				
Salaries	6,350	-	6,350	6,922
Insurance Costs	5,222	-	5,222	5,268
Water Rates	60	-	60	2,019
Electricity Costs	496	-	496	317
Gas Costs	8,983	-	8,983	9,831
Security Costs	840	-	840	1,979
Maintenance, Repairs & Renewals	3,639	-	3,639	10,328
Bank Charges	93	-	93	111
Cleaning Materials & Equipment	4,857	-	4,857	5,166
Stationery Costs	-	-	-	47
Telephone Costs	425	-	425	431
Accountancy Fees	-	-	-	-
Licences	-	-	-	685
Total Payments	<u>30,965</u>	<u>-</u>	<u>30,965</u>	<u>43,104</u>
Net Receipts/(Payments):	174	933	1,107	(1,336)
Balance Brought Forward	6,207	745	6,952	8,288
Balance Carried Forward	<u>6,381</u>	<u>1,678</u>	<u>8,059</u>	<u>6,952</u>

Brayton Community Centre (Village Hall)
(Charity Number:523523)

Statement of Assets and Liabilities as at: 31st December 2020

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2020 Total</u> <u>Funds</u>	<u>2019 Total</u> <u>Funds</u>
Assets	£	£	£	£
Cash at bank and in hand				
Current Bank Account	1,139	-	1,139	-
High Interest Bank Account	32	-	32	32
Fundraising Bank Account	20	-	20	20
Play Area Trust Bank Account	-	2,989	2,989	2,056
General Petty Cash	164	-	164	164
Total Assets	<u><u>1,355</u></u>	<u><u>2,989</u></u>	<u><u>4,344</u></u>	<u><u>2,272</u></u>

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2020 Total</u> <u>Funds</u>	<u>2019 Total</u> <u>Funds</u>
Liabilities	£	£	£	£
Independent Examination Fee	-	-	-	-
Total Liabilities	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Brayton Community Centre (Village Hall)
(Charity Number:523523)

Notes to the accounts for the year ended: 31st December 2020

1. Basis of accounts

The Trustees have taken advantage of section 144 (2) of the Charities Act 2011 and prepared the accounts on a receipts and payment basis.

2. Restricted income funds

Fund Name	Purpose
Play Area Trust	Maintain play area and fencing

	Balance b/fwd £	Incoming Resources £	Resources Expended £	Balance c/fwd £
Play Area Trust	2,056	933	-	2,989
	2,056	933	-	2,989

Approval of accounts for the year ended: 31st December 2020

Signed for and on behalf of the Trustees

Date

Print Name

Position

