

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	2,302	602,638	-	604,940
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

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.