

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

BRAYTON COMMUNITY CENTRE

CONTENTS

	Page
Legal and administrative information	1
Trustee report	2 - 3
Statement of trustee responsibilities	4
Independent examiner's report	5
Statement of financial activities	6 - 7
Statement of financial position	8
Notes to the financial statements	9 - 17

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).

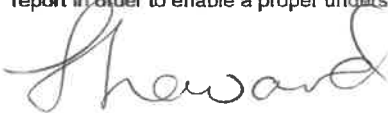
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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		<u>80,038</u>	<u>-</u>	<u>10,450</u>	<u>90,488</u>
Expenditure on:					
Charitable activities	5	75,953	4,588	6,000	86,541
Net (expenditure)/income for the year		<u>4,085</u>	<u>(4,588)</u>	<u>4,450</u>	<u>3,947</u>
Gross transfers between funds	8	(2,776)	7,226	(4,450)	-
Net (expenditure)/income for the period/ Net movement in funds		<u>1,309</u>	<u>2,638</u>	<u>-</u>	<u>3,947</u>
Fund balances at 1 January 2022		<u>993</u>	<u>600,000</u>	<u>-</u>	<u>600,993</u>
Fund balances at 31 March 2023		<u><u>2,302</u></u>	<u><u>602,638</u></u>	<u><u>-</u></u>	<u><u>604,940</u></u>

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	
		17,618		34,360	
Creditors: amounts falling due within one year	11	(50,180)		(32,058)	
Net current (liabilities)/assets			(32,562)		2,302
Total assets less current liabilities			573,102		604,940
Income funds					
Restricted funds	13		10,022		-
Unrestricted funds - designated	14		605,664		602,638
Unrestricted funds - general			(42,584)		2,302
			573,102		604,940

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.

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

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 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
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>

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.