

# THE BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

England & Wales · Charity number 1090789

## Details

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**Other names** BAYC

**Status** Registered

**Legal form** Charitable company

**Company number** [04347150](#)

**Registered** 2002-02-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Hilda Simister House  
581 Pershore Road  
Selly Park  
Birmingham  
B29 7EL

**Phone** 07808293904

**Email** [info@bayc.org](mailto:info@bayc.org)

**Website** [www.bayc.org](http://www.bayc.org)

## Activities

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**Objects:** THE COMPANY'S OBJECT ARE TO HELP PEOPLE ESPECIALLY BUT NOT EXCLUSIVELY THROUGH THEIR LEISURE ACTIVITIES, DO TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY.

**Activities:** bayc works to create opportunities for change in the lives of young people and the communities they live in. We encourage people to think and act differently about the way they engage with young people, and we support young people to make their aspirations a reality.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- Birmingham City
- Dudley
- Herefordshire
- Sandwell
- Solihull
- Staffordshire
- Walsall
- Wolverhampton
- Worcestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£69,263	£86,823	-	-
2024-03-31	£79,277	£87,457	-	-
2023-03-31	£59,590	£72,205	-	-
2022-03-31	£45,022	£70,445	-	-
2021-03-31	£62,683	£77,166	-	-

## Trustees

Name	Role	Appointed
PAUL RONALD LINDSEY	Chair	
ADRIAN BUTTERY		
LINCOLN EVERETT MOSES		2013-01-15
MARGARET ROSE WELLINGTON		2013-01-15

**THE BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**

England & Wales - Charity number 1090789

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# Accounts

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COMPANY REGISTRATION NUMBER: 04347150  
CHARITY REGISTRATION NUMBER: 1090789

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 MARCH 2025**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>10</b>
Statement of financial position	<b>11</b>
Notes to the financial statements	<b>12</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>22</b>
Notes to the detailed statement of financial activities	<b>23</b>

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

#### Reference and administrative details

**Registered charity name** Birmingham Association of Youth Clubs

**Charity registration number** 1090789

**Company registration number** 04347150

**Principal office and registered office** Hilda Simister House  
581 Pershore Road  
Selly Park  
Birmingham  
West Midlands  
B29 7EL

#### The trustees

A Buttery  
L Moses  
M Wellington  
P Lindsey

**Independent examiner** R D Coton For and on behalf of Langard Lifford Hall Limited  
Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT) *(continued)***  
**YEAR ENDED 31 MARCH 2025**

**Structure, governance and management**

The trustees present their report and the audited financial statements of the charity for the year ended March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

**Constitution**

Birmingham Association of Youth Clubs ("the Association", "Charity" or "BAYC") is a voluntary youth organisation operating in Birmingham, Dudley, Sandwell, Walsall, Wolverhampton and the surrounding areas, providing services and support for youth groups. The Association's activities are funded by grant aid, project funding, voluntary subscriptions, donations and selling services. BAYC is a Registered Charity and a Company Limited by Guarantee, governed by its Memorandum and Articles of Association. The most recently amended version of the Memorandum of Association was adopted at the AGM in 2006. BAYC's Registered Company Number is 04347150 and its Registered Charity Number is 1090789.

**Method of appointment or election of Trustees**

The affairs of the Association are governed by the Management Committee, whose members are elected at the AGM. New Trustees take part in an induction process which covers the aims and purposes of the organisation, its governing documents, principal policies, main activities and Trustees responsibilities.

**Organisational structure and decision making**

The Trustees hold meetings on a regular basis to conduct the operations of the Charity and implement its investment and other policies.

**Risk management**

In accordance with SORP, the Trustees have reviewed the major risks to which the Charity is exposed and are satisfied that they have taken appropriate steps to mitigate such identified risks. Key risk areas such as management of project budgets, personnel management and project delivery have been included in the risk management arrangements to the Board. The Board currently meet on a monthly basis in order to manage and review the organisation's operational and strategic progress.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2025

#### **Objectives and activities**

The following has been reviewed in responses to the new Charity Commission's guidance on public benefit:

#### **Our Mission**

To support young people, and those who support them, to create opportunities for positive change in their lives and communities, by empowering our members to think, act and engage in the best ways, to make their aspirations a reality.

#### **Our aims:**

- To keep young people and the organisations that support young people, at the centre of our work and mission.
- To ensure that BAYC's skills, knowledge and resources are available to effectively and efficiently respond to our members needs and to address their issues.
- To deliver a wider range of quality youth work through our staff and partners, that enhances the confidence, knowledge and competence of today's young citizens.
- To research and recognise the unique problems and challenges that young people face in today's society, particularly those that would otherwise go unheard.
- To help young people have more influence on the decisions that affect them directly and indirectly.
- To increase young people's access to adequate resources to support their needs and aspirations.
- We believe that BAYC has an increasingly critical role to play in rallying the sector and spreading the word that in spite of these challenges youth work is still very much alive and providing solutions, support and services that include:
  - A full safeguarding support service for our affiliates that includes access to DBS checks and assistance with safeguarding policies and practices
  - 1 to 1 support and advice on youth and club issues
  - Information advice and guidance on youth work matters and organisational practice
  - Opportunities for partnership working across the youth work space (local, regional and national)
  - Co-ordination of high quality activities into clubs for the benefit of young people
  - Specialist advice and guidance in the areas of youth related arts, sports, leisure and learning.
  - Advocacy and representation at Regional and National Level
  - Low or No Cost Youth Work Training
  - Training and specialist advice and guidance for youth work practitioners and organisations
  - Variety Club Equipment Grant application support
  - Freebee Clubcall (special low or no costs offers ranging from sports equipment to free theatre or concert tickets in the Birmingham area)

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2025

- Networking events
- Opportunities for networking, marketing and connecting with others that can support the individual
- Free LINK Magazine
- Free club events listings, discounted advertising, what's on, who's who and the latest local, regional and National Youth Work information
- Objectives of member organisations and the wider challenge of promoting and protecting youth services and youth work.
- Conference facilities
- Discount insurance services
- Discount access to residential retreats
- Club development and funding strategy support
- Health & Safety and safeguarding resources

#### **Reserves Policy**

BAYC holds no structured reserves policy but endeavour to maintain a cash reserve to maintain itself for several months.

#### **Custodian Trustee**

BAYC has no responsibility in this area.

BAYC works within the structures set out in the memorandum and articles of association incorporated as of 4th January 2001 as amended by special resolution dated 8th December 2006.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT) *(continued)***  
**YEAR ENDED 31 MARCH 2025**

### **Achievements and performance**

#### **This Year**

Another great year has passed in the life of the Birmingham Association of Youth Clubs (BAYC). We continue to thrive despite the ongoing challenges faced across the national youth work sector.

As custodians of a charity now **128 years old**, we have remained focused not only on sustaining the organisation but also on building for growth. We remain acutely aware of our responsibility to ensure that BAYC endures for generations to come - so that the young people of Birmingham, and the organisations that support them, can rely on us for another 125 years and beyond.

We continue to progress through the BAYC three-year development plan. Building on the previous plan while introducing new areas of focus, this roadmap guides our work and ambitions for the future. The plan is available on the BAYC website for all to view.

#### **BAYC Headquarters**

This year, BAYC headquarters has expanded the number of youth charities and organisations working from our building to **nine**, and we now deliver **six weekly youth club sessions** offering vital support and opportunities to young people across the city.

The addition of our new large kitchen classroom has brought tremendous benefits. It has proved ideal for cooking sessions with groups of up to ten young people and has also become a valuable daytime networking space for the organisations based at BAYC. This has strengthened relationships across the building and created a genuine communal hub.

Alongside the youth clubs, our Conference/Youth Room continues to serve as an important community asset. It hosts residents' committees, polling stations, and a range of meetings and events for the wider community, demonstrating our commitment to being a resource for local neighbourhoods.

#### **Membership**

BAYC has always taken pride in its strong and diverse affiliated membership across Birmingham and the surrounding areas-a network of fantastic youth groups delivering vital services to young people.

Over the past year, we have continued to offer DBS checks, advice, and guidance to our affiliates. We currently support **65 member groups**, and since January 2025 we have met with two potential new start-up youth clubs seeking support and guidance. This interest is a promising sign of renewed energy in the youth work sector.

#### **Birmingham Youth Partnership**

This year, BAYC has continued to lead the newly formed **Birmingham Youth Partnership**,

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2025

working with a range of partners and with support from the Young People's Foundation Trust. The partnership has been established to represent the sector and provide a strong collective voice for youth work organisations in the city-especially timely as Birmingham has been selected for the new Youth Transformation Pilots.

#### **OutCentral**

BAYC has continued to deliver the much-valued OutCentral youth club at our Pershore Road headquarters, in partnership with Birmingham City Council. The group provides essential support for young people aged 13-19 who identify as LGBTQ.

We offer a varied programme including trips, games sessions, movie nights, and workshops delivered in partnership with local agencies. Many new members join through word of mouth, and we also receive referrals from professionals and direct contact from parents.

OutCentral staff represent the group on several city-wide forums, ensuring that LGBTQ young people's voices are heard and that their needs are recognised.

We have continued our partnership with Birmingham LGBT Centre to deliver issue-based sessions on topics including body image, healthy eating, sexual health, online safety, and relationships.

#### **Youth Work Training**

For the past six years, BAYC has prioritised youth work training as a core part of our support to affiliates. We have pursued this through partnerships, external collaborations, and our own internally developed courses.

This year, we continued our strong partnership with Youth Focus West Midlands and the National Youth Agency (NYA) to deliver accredited youth work training across Birmingham. Thanks to funding from the NYA bursary programme, we have been able to expand this offer further.

We have also added **Introduction to Youth Work** and **Safeguarding Levels 1, 2, and 3** to our training programme-an essential development for a sector that has long faced a shortage of affordable, high-quality training.

This year, we delivered:

- **Three accredited Level 2 Youth Work courses**, supporting more than **40 learners** to complete their workbooks and gain accreditation
- **Three Safeguarding Level 2 courses**
- A new **Introduction to Youth Work** programme

Alongside Youth Focus West Midlands, we have redesigned the Level 2 Youth Work course into a hybrid model combining online and face-to-face learning, increasing flexibility for learners. We are now delivering multiple Level 2 courses and expanding our introductory offer.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2025

##### **Summary**

This has been a positive and optimistic twelve months for BAYC. We have emerged strong, visible, and active in all relevant city-wide discussions about youth work-at a time when youth services are firmly back on the agenda.

Looking ahead, we anticipate increased investment in youth work and many new opportunities for BAYC to strengthen and enhance the support available to young people across Birmingham.

##### **Financial review**

Income for the year has decreased to £69,263 (2024 £79,277).

Costs have remained consistent at £86,823 (2024 £87,457).

The net operating deficit for the year was therefore £17,560 (2024 deficit £8,180).

##### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 8 December 2025 and signed on behalf of the board of trustees by:

P Lindsey  
Trustee  
8 December 2025

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

YEAR ENDED 31 MARCH 2025

I report to the trustees on my examination of the financial statements of Birmingham Association of Youth Clubs ('the charity') for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**

**COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIRMINGHAM ASSOCIATION OF YOUTH CLUBS *(continued)***

**YEAR ENDED 31 MARCH 2025**

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 accounts to be reached.

R D Coton  
For and on behalf of  
Langard Lifford Hall Limited  
Independent Examiner

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2025**

		2025	2024
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
<b>Income and endowments</b>			
Donations and legacies	5	42,378	-
Other trading activities	6	26,885	-
Investment income	7	-	-
<b>Total income</b>		<u>69,263</u>	<u>-</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	8	3,432	-
Expenditure on charitable activities	9,10	83,391	-
<b>Total expenditure</b>		<u>86,823</u>	<u>-</u>
<b>Net expenditure</b>		<u>17,560</u>	<u>-</u>
Transfers between funds		8,000	(8,000)
<b>Net movement in funds</b>		<u>(9,560)</u>	<u>(8,000)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		131,639	8,000
<b>Total funds carried forward</b>		<u>122,079</u>	<u>-</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**

**31 MARCH 2025**

	Note	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible fixed assets	15		22,517		1,451
<b>Current assets</b>					
Debtors	16	5,935		13,734	
Cash at bank and in hand		114,282		137,933	
		<u>120,217</u>		<u>151,667</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>20,655</u>		<u>13,479</u>	
<b>Net current assets</b>			<u>99,562</u>		138,188
<b>Total assets less current liabilities</b>			<u>122,079</u>		<u>139,639</u>
<b>Net assets</b>			<u>122,079</u>		<u>139,639</u>
<b>Funds of the charity</b>					
Restricted funds			-		8,000
Unrestricted funds			<u>122,079</u>		<u>131,639</u>
<b>Total charity funds</b>	19		<u>122,079</u>		<u>139,639</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 8 December 2025, and are signed on behalf of the board by:

P Lindsey  
Trustee

The notes on pages 12 to 20 form part of these financial statements.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hilda Simister House, 581 Pershore Road, Selly Park, Birmingham, West Midlands, B29 7EL.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

**Going concern**

The financial statements have been drawn up on a going concern basis. The trustees are aware of the ongoing difficulties of charities to raise funding for future programmes and projects. The charity is increasing its revenues from rent and room hire of their premises. The charity has successfully sold part of its unused car park, which has now secured the future of the charity for the forth coming years.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2025**

**3. Accounting policies** *(continued)*

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2025**

**3. Accounting policies** *(continued)*

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Property equipment	-	6% straight line
Fixtures and fittings	-	10% straight line
Computer Equipment	-	33% straight line

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2025**

**3. Accounting policies** *(continued)*

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Limited by guarantee**

The company is limited by guarantee and is registered as a charity ( Registered Number: 04347150). The members of the company are the directors. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2025**

**5. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	42,378	<b>42,378</b>	53,110	53,110

**6. Other trading activities**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Rent and room hire	26,885	<b>26,885</b>	25,548	25,548

**7. Investment income**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	-	-	619	619

**8. Costs of raising donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	3,432	<b>3,432</b>	3,432	3,432

**9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Direct Programme Costs	76,691	<b>76,691</b>	76,946	76,946
Support costs	6,700	<b>6,700</b>	7,079	7,079
	<b>83,391</b>	<b>83,391</b>	<b>84,025</b>	<b>84,025</b>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2025**

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Direct Programme Costs	76,691	6,700	<b>83,391</b>	84,025

**11. Net expenditure**

Net expenditure is stated after charging/(crediting):

	<b>2025 £</b>	2024 £
Depreciation of tangible fixed assets	<b>339</b>	338

**12. Independent examination fees**

	<b>2025 £</b>	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,680</b>	1,590

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2025 £</b>	2024 £
Wages and salaries	<b>42,133</b>	41,187
Employer contributions to pension plans	<b>1,023</b>	985
	<b>43,156</b>	42,172

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025 No.</b>	2024 No.
Number of staff - Administration	<b>1</b>	1

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

**14. Trustee remuneration and expenses**

No employee received remuneration amounting to more than £60,000 in the current or prior year.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2025**

**15. Tangible fixed assets**

	Freehold property £	Property Equipment £	Fixtures and fittings £	Office Equipment £	<b>Total £</b>
<b>Cost</b>					
At 1 April 2024	593,901	67,412	11,814	34,675	<b>707,802</b>
Additions	-	-	21,405	-	<b>21,405</b>
<b>At 31 March 2025</b>	<u>593,901</u>	<u>67,412</u>	<u>33,219</u>	<u>34,675</u>	<u><b>729,207</b></u>
<b>Depreciation</b>					
At 1 April 2024	593,901	66,782	11,133	34,535	<b>706,351</b>
Charge for the year	-	61	138	140	<b>339</b>
<b>At 31 March 2025</b>	<u>593,901</u>	<u>66,843</u>	<u>11,271</u>	<u>34,675</u>	<u><b>706,690</b></u>
<b>Carrying amount</b>					
<b>At 31 March 2025</b>	<u>-</u>	<u>569</u>	<u>21,948</u>	<u>-</u>	<u><b>22,517</b></u>
At 31 March 2024	<u>-</u>	<u>630</u>	<u>681</u>	<u>140</u>	<u><b>1,451</b></u>

**16. Debtors**

	2025 £	2024 £
Trade debtors	<b>3,515</b>	11,665
Prepayments and accrued income	<b>2,420</b>	2,069
	<u><b>5,935</b></u>	<u>13,734</u>

**17. Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	<b>12,139</b>	3,807
Accruals and deferred income	<b>2,717</b>	4,309
Social security and other taxes	<b>2,817</b>	1,648
Other creditors	<b>2,982</b>	3,715
	<u><b>20,655</b></u>	<u>13,479</u>

**18. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,023 (2024: £985).

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2025

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	(104,706)	69,263	(86,823)	8,000	(114,266)
Hilda Simister House	234,709	-	-	-	234,709
Young Women's Development	1,636	-	-	-	1,636
	<u>131,639</u>	<u>69,263</u>	<u>(86,823)</u>	<u>8,000</u>	<u>122,079</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	(106,526)	79,277	(87,457)	10,000	(104,706)
Hilda Simister House	234,709	-	-	-	234,709
Young Women's Development	1,636	-	-	-	1,636
	<u>129,819</u>	<u>79,277</u>	<u>(87,457)</u>	<u>10,000</u>	<u>131,639</u>

##### Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Youth Project	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Youth Project	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>8,000</u>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2025**

**20. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	22,517	-	<b>22,517</b>
Current assets	120,217	-	<b>120,217</b>
Creditors less than 1 year	(20,655)	-	<b>(20,655)</b>
<b>Net assets</b>	<u>122,079</u>	<u>-</u>	<u><b>122,079</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,451	-	1,451
Current assets	143,667	8,000	151,667
Creditors less than 1 year	(13,479)	-	(13,479)
<b>Net assets</b>	<u>131,639</u>	<u>8,000</u>	<u>139,639</u>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 MARCH 2025**

**The following pages do not form part of the financial statements.**

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	42,378	53,110
	<hr/>	<hr/>
<b>Other trading activities</b>		
Rent and room hire	26,885	25,548
	<hr/>	<hr/>
<b>Investment income</b>		
Bank interest receivable	-	619
	<hr/>	<hr/>
<b>Total income</b>	<u>69,263</u>	<u>79,277</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Wages and salaries	3,432	3,432
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
Wages and salaries	38,701	37,755
Pension costs	1,023	985
Rates and water	3,943	4,453
Light and heat	6,704	4,156
Repairs and maintenance	2,574	11,806
Insurance	80	52
Other establishment	4,022	3,147
Legal and professional fees	4,895	4,770
Telephone	2,686	2,256
Other office costs	3,426	3,397
Depreciation	338	338
PR/Promotion costs	9,893	5,117
Cleaning and refuse collection	5,106	5,793
	<hr/>	<hr/>
	83,391	84,025
	<hr/>	<hr/>
<b>Total expenditure</b>	<u>86,823</u>	<u>87,457</u>
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(17,560)</u>	<u>(8,180)</u>

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

#### YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Wages and salaries	3,432	3,432
	<u>3,432</u>	<u>3,432</u>
<b>Costs of raising donations and legacies</b>	<u>3,432</u>	<u>3,432</u>
<b>Expenditure on charitable activities</b>		
<b>Direct Programme Costs</b>		
<i>Activities undertaken directly</i>		
Staff salaries	38,701	37,755
Pension costs	1,023	985
Rates	3,943	4,453
Light & Heat	6,704	4,156
Repairs & maintenance	2,574	11,806
Sundry	80	52
Insurance	4,022	3,147
Telephone	2,686	2,256
Stationery, Printing & Postage	3,426	3,397
PR/Promotion costs	8,436	3,304
Cleaning and refuse collection	5,096	5,635
	<u>76,691</u>	<u>76,946</u>
<i>Support costs</i>		
Legal and professional fees	4,895	4,770
Depreciation	338	338
Independent Examiner's Fee	1,457	1,813
Bank charges	10	158
	<u>6,700</u>	<u>7,079</u>
<b>Expenditure on charitable activities</b>	<u>(83,391)</u>	<u>(84,025)</u>

**THE BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**

England & Wales - Charity number 1090789

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# Accounts

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COMPANY REGISTRATION NUMBER: 04347150  
CHARITY REGISTRATION NUMBER: 1090789

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 MARCH 2024**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>7</b>
Statement of financial activities (including income and expenditure account)	<b>8</b>
Statement of financial position	<b>9</b>
Notes to the financial statements	<b>10</b>
 <b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>18</b>
Notes to the detailed statement of financial activities	<b>19</b>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT)**  
**YEAR ENDED 31 MARCH 2024**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

**Reference and administrative details**

**Registered charity name** Birmingham Association of Youth Clubs

**Charity registration number** 1090789

**Company registration number** 04347150

**Principal office and registered office** Hilda Simister House  
581 Pershore Road  
Selly Park  
Birmingham  
West Midlands  
B29 7EL

**The trustees**

A Buttery  
L Moses  
M Wellington  
P Lindsey

**Independent examiner**

R D Coton  
For and on behalf of Langard Lifford Hall Limited  
Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT) *(continued)***  
**YEAR ENDED 31 MARCH 2024**

**Structure, governance and management**

The trustees present their report and the audited financial statements of the charity for the year ended March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

**Constitution**

Birmingham Association of Youth Clubs ("the Association", "Charity" or "BAYC") is a voluntary youth organisation operating in Birmingham, Dudley, Sandwell, Walsall, Wolverhampton and the surrounding areas, providing services and support for youth groups. The Association's activities are funded by grant aid, project funding, voluntary subscriptions, donations and selling services. BAYC is a Registered Charity and a Company Limited by Guarantee, governed by its Memorandum and Articles of Association. The most recently amended version of the Memorandum of Association was adopted at the AGM in 2006. BAYC's Registered Company Number is 04347150 and its Registered Charity Number is 1090789.

**Method of appointment or election of Trustees**

The affairs of the Association are governed by the Management Committee, whose members are elected at the AGM. New Trustees take part in an induction process which covers the aims and purposes of the organisation, its governing documents, principal policies, main activities and Trustees responsibilities.

**Organisational structure and decision making**

The Trustees hold meetings on a regular basis to conduct the operations of the Charity and implement its investment and other policies.

**Risk management**

In accordance with SORP, the Trustees have reviewed the major risks to which the Charity is exposed and are satisfied that they have taken appropriate steps to mitigate such identified risks. Key risk areas such as management of project budgets, personnel management and project delivery have been included in the risk management arrangements to the Board. The Board currently meet on a monthly basis in order to manage and review the organisation's operational and strategic progress.

**Objectives and activities**

The following has been reviewed in responses to the new Charity Commission's guidance on public benefit:

**Our Mission**

To support young people, and those who support them, to create opportunities for positive change in their lives and communities, by empowering our members to think, act and engage in the best ways, to make their aspirations a reality.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2024

#### **Our aims:**

- To keep young people and the organisations that support young people, at the centre of our work and mission.
- To ensure that BAYC's skills, knowledge and resources are available to effectively and efficiently respond to our members needs and to address their issues.
- To deliver a wider range of quality youth work through our staff and partners, that enhances the confidence, knowledge and competence of today's young citizens.
- To research and recognise the unique problems and challenges that young people face in today's society, particularly those that would otherwise go unheard.
- To help young people have more influence on the decisions that affect them directly and indirectly.
- To increase young people's access to adequate resources to support their needs and aspirations.
- We believe that BAYC has an increasingly critical role to play in rallying the sector and spreading the word that in spite of these challenges youth work is still very much alive and providing solutions, support and services that include:
  - A full safeguarding support service for our affiliates that includes access to DBS checks and assistance with safeguarding policies and practices
  - 1 to 1 support and advice on youth and club issues
  - Information advice and guidance on youth work matters and organisational practice
  - Opportunities for partnership working across the youth work space (local, regional and national)
  - Co-ordination of high quality activities into clubs for the benefit of young people
  - Specialist advice and guidance in the areas of youth related arts, sports, leisure and learning.
  - Advocacy and representation at Regional and National Level
  - Low or No Cost Youth Work Training
  - Training and specialist advice and guidance for youth work practitioners and organisations
  - Variety Club Equipment Grant application support
  - Freebee Clubcall (special low or no costs offers ranging from sports equipment to free theatre or concert tickets in the Birmingham area)
  - Networking events
  - Opportunities for networking, marketing and connecting with others that can support the individual
  - Free LINK Magazine
  - Free club events listings, discounted advertising, what's on, who's who and the latest local, regional and National Youth Work information
  - Objectives of member organisations and the wider challenge of promoting and protecting youth services and youth work.
  - Conference facilities
  - Discount insurance services
  - Discount access to residential retreats
  - Club development and funding strategy support
  - Health & Safety and safeguarding resources

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2024

##### **Reserves Policy**

BAYC holds no structured reserves policy but endeavour to maintain a cash reserve to maintain itself for several months.

##### **Custodian Trustee**

BAYC has no responsibility in this area.

BAYC works within the structures set out in the memorandum and articles of association incorporated as of 4th January 2001 as amended by special resolution dated 8th December 2006.

##### **Achievements and performance**

###### **This Year**

Another great year in the life of the Birmingham Association of Youth Clubs. Birmingham Association of Youth Clubs continues to succeed in the face of a still difficult national Youth Work sector.

During this year, and as the custodians of a charity that is one hundred and twenty seven years old, we have continued to concentrate on the survival and continued stability of the charity, with one eye on growth. We are still acutely aware of the need to ensure that BAYC continues for many years to come, so that the Young people of Birmingham, and those who work with them, can rely on us for at least another one hundred and twenty five years.

This year we have developed a new 3 year development plan, building on the previous plan, but bringing some new areas of development and focus. The plan is available for all to see on the Birmingham Association of Youth Clubs website.

###### **Birmingham Association of Youth Clubs Headquarters**

Over this period the Birmingham Association of Youth Clubs offices have increased the number of Youth Charities and Youth Organisations that call BAYC home to 9 and we also have 6 weekly Youth Club sessions that run from the building - these Youth Club sessions offer vital services to the city's Young People.

Over this period we have managed to attract Youth Investment funding to convert a small disused office and old small tiered kitchen into a new large kitchen class room that his perfect for exciting cooking projects with up to 10 young people and daytime networking opportunities for all the organisations that call BAYC home - this has really helped bring the building together and it creates a focal point for everyone.

The Conference room continues to be a community resource, that is valued by the local residents, as we offer a home to residents' committees and the polling stations, to name but a few. We also offer space for meeting and events for the wider community.

###### **Membership**

BAYC has always prided itself with its large affiliate membership throughout Birmingham and surrounding area, a membership made up of many fantastic youth groups providing amazing services to young people. Over the period we have continued to offer DBS services, advice and guidance.

Currently we have 65 groups within our network, and since the start of 2024 we have met with six potential new start-up youth clubs to offer help and guidance. Hopefully it is a sign of things to come, with a resurgence of youth work.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2024

##### **Birmingham Youth Partnership**

This year Birmingham Association of Youth Clubs has lead on the newly formed Birmingham Youth Partnership, developed with a number of partnerships and with the help and guidance of the national charity the Young People's Foundation Trust, the group is planning to represent the sector and create a single strong collective voice for Youth Work organisations in the City. We look forward to sharing more information about this in next year's report.

##### **OutCentral**

This year BAYC has continued to deliver the fantastic OutCentral youth club at our HQ on the Pershore Road. In partnership with Birmingham City Council this youth club meets at our HQ, and offers a vital service for young people 13-19 who identify as LGBTQ.

We continue to deliver a range of activities and interventions from trips, games session, and movie nights, as well as focus sessions with local agencies wishing to consult with the young people.

Many of our new members arrive as a result of word of mouth, and friends who attend and recommend the group, and we also get referrals from professional agencies and direct enquiries from parents.

Staff from OutCentral represent the membership on several city-wide groups, and act as advocates for local young people who identify as LGBTQ. This allows staff to act as advocates, ensuring that young people's voices are heard, and opportunities for young people are maximised.

Over this period we have partnered up with the Birmingham LGBT Centre to offer the group's Young people issue based sessions on varied topics such as body image, healthy eating, sexual health, online safety and relationships.

##### **Youth Work Training**

For the last five years BAYC has prioritised Youth work training, as an important part of our offer to our affiliates. We have tried to do this in many ways, such as creating partnerships with organisations outside of the city and by creating unaccredited courses of our own. This year we have continued the fantastic partnership with Youth Focus West Midlands and the National Youth Agency (NYA) to deliver quality accredited youth work training to organisations throughout Birmingham and the surrounding area. Funding has been obtained to develop this area of work via a bursary from the NYA.

This year Ed Wright, the Development Worker at BAYC has completed his 'Training the Trainer' qualifications, and is now a Qualified Assessor. This has allowed us, as an organisation to be much more flexible with the courses we offer going forward, and which will allow us to offer more targeted training to individual organisations. Our aim is to greatly increase the number of youth workers that we can reach through this training.

This Year we have delivered 4 accredited Level 2 Youth Work courses and supported over 50 learners through the process of completing their work book to allow them to gain the accreditation element of the course.

This year, alongside Youth Focus West Midlands, we have again redesigned the level 2 youth work course to create a hybrid version of the course; a mix of online and face-to-face teaching, adding greater flexibility going forward. We are now delivery numerous Level 2 Youth Work training Courses and now looking to deliver introduction to Youth Work.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS****COMPANY LIMITED BY GUARANTEE****TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S  
REPORT) *(continued)*****YEAR ENDED 31 MARCH 2024****Summary**

A positive and optimistic twelve months, and one which we have come through very successfully, this year BAYC is back to Pre-Covid levels and ready and able to benefit from what we sincerely hope will be an upsurge in interest in, and a focus on, young people and youth work over the coming months and years. We continue to seek out new opportunities for partnership and collaborative working, always with the aim of increasing and improving the support we can provide to young people and those who work with and for them.

**Financial review**

Income for the year has increased to £79,277 (2023 £60,652).

Costs have also increased to £87,457 (2023 £72,205).

The net operating deficit for the year was therefore £8,180 (2023 deficit £11,553).

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 9 December 2024 and signed on behalf of the board of trustees by:

P Lindsey  
Trustee

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2024**

		2024		2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
Note	£	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	53,110	-	53,110
Other trading activities	6	25,548	-	25,548
Investment income	7	619	-	619
<b>Total income</b>		<u>79,277</u>	<u>-</u>	<u>79,277</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	3,432	-	3,432
Expenditure on charitable activities	9,10	84,025	-	84,025
<b>Total expenditure</b>		<u>87,457</u>	<u>-</u>	<u>87,457</u>
<b>Net expenditure and net movement in funds</b>				
		<u>8,180</u>	<u>-</u>	<u>8,180</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		129,819	18,000	147,819
<b>Total funds carried forward</b>		<u>121,639</u>	<u>18,000</u>	<u>147,819</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**

**31 MARCH 2024**

	Note	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible fixed assets	15		1,451		1,789
<b>Current assets</b>					
Debtors	16	13,734		5,359	
Cash at bank and in hand		137,933		149,039	
		<u>151,667</u>		<u>154,398</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>13,479</u>		<u>8,368</u>	
<b>Net current assets</b>			<u>138,188</u>		<u>146,030</u>
<b>Total assets less current liabilities</b>			<u>139,639</u>		<u>147,819</u>
<b>Net assets</b>			<u>139,639</u>		<u>147,819</u>
<b>Funds of the charity</b>					
Restricted funds			8,000		18,000
Unrestricted funds			131,639		129,819
<b>Total charity funds</b>	19		<u>139,639</u>		<u>147,819</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 9 December 2024, and are signed on behalf of the board by:

P Lindsey  
Trustee

**The notes on pages 10 to 17 form part of these financial statements.**

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hilda Simister House, 581 Pershore Road, Selly Park, Birmingham, West Midlands, B29 7EL.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

**Going concern**

The financial statements have been drawn up on a going concern basis. The trustees are aware of the ongoing difficulties of charities to raise funding for future programmes and projects. The charity is increasing its revenues from rent and room hire of their premises. The charity has successfully sold part of its unused car park, which has now secured the future of the charity for the forthcoming years.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2024**

**3. Accounting policies** *(continued)*

**Fund accounting** *(continued)*

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2024**

**3. Accounting policies** *(continued)*

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Property equipment	-	6% straight line
Fixtures and fittings	-	10% straight line
Computer Equipment	-	33% straight line

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Limited by guarantee**

The company is limited by guarantee and is registered as a charity ( Registered Number: 04347150). The members of the company are the directors. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2024

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	53,110	-	<b>53,110</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	22,592	18,000	<b>40,592</b>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Rent and room hire	25,548	<b>25,548</b>	19,319	19,319

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	619	<b>619</b>	741	741

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	3,432	<b>3,432</b>	3,256	3,256

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Direct Programme Costs	76,946	<b>76,946</b>	61,940	61,940
Support costs	7,079	<b>7,079</b>	7,009	7,009
	<b>84,025</b>	<b>84,025</b>	<b>68,949</b>	<b>68,949</b>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2024**

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	<b>Total funds</b> <b>2024</b> £	Total fund 2023 £
Direct Programme Costs	76,946	7,079	<b>84,025</b>	68,949

**11. Net expenditure**

Net expenditure is stated after charging/(crediting):

	<b>2024</b> £	2023 £
Depreciation of tangible fixed assets	<b>338</b>	338

**12. Independent examination fees**

	<b>2024</b> £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,590</b>	1,590

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b> £	2023 £
Wages and salaries	<b>41,187</b>	39,008
Employer contributions to pension plans	<b>985</b>	985
	<b>42,172</b>	39,993

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b> No.	2023 No.
Number of staff - Administration	<b>1</b>	1

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2024**

**14. Trustee remuneration and expenses**

No employee received remuneration amounting to more than £60,000 in the current or prior year.

**15. Tangible fixed assets**

	Freehold property £	Property Equipment £	Fixtures and fittings £	Office Equipment £	<b>Total</b> £
<b>Cost</b>					
At 1 April 2023 and 31 March 2024	593,901	67,412	11,814	34,675	<b>707,802</b>
<b>Depreciation</b>					
At 1 April 2023	593,901	66,721	10,996	34,395	<b>706,013</b>
Charge for the year	-	61	137	140	<b>338</b>
<b>At 31 March 2024</b>	<b>593,901</b>	<b>66,782</b>	<b>11,133</b>	<b>34,535</b>	<b>706,351</b>
<b>Carrying amount</b>					
At 31 March 2024	-	630	681	140	<b>1,451</b>
At 31 March 2023	-	691	818	280	<b>1,789</b>

**16. Debtors**

	2024 £	2023 £
Trade debtors	11,665	4,047
Prepayments and accrued income	2,069	1,312
	<b>13,734</b>	<b>5,359</b>

**17. Creditors: amounts falling due within one year**

	2024 £	2023 £
Trade creditors	3,807	4,775
Accruals and deferred income	4,309	2,801
Social security and other taxes	1,648	600
Other creditors	3,715	192
	<b>13,479</b>	<b>8,368</b>

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2024

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £985 (2023: £985).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2023	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
General funds	(106,526)	79,277	(87,457)	10,000	<b>(104,706)</b>
Hilda Simister House	234,709	-	-	-	<b>234,709</b>
Young Women's Development	1,636	-	-	-	<b>1,636</b>
	<u>129,819</u>	<u>79,277</u>	<u>(87,457)</u>	<u>10,000</u>	<u><b>131,639</b></u>

	At 1 Apr 2022	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
General funds	(76,973)	42,652	(72,205)	-	(106,526)
Hilda Simister House	234,709	-	-	-	234,709
Young Women's Development	1,636	-	-	-	1,636
	<u>159,372</u>	<u>42,652</u>	<u>(72,205)</u>	<u>-</u>	<u>129,819</u>

##### Restricted funds

	At 1 Apr 2023	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
Youth Project	18,000	-	-	(10,000)	<b>8,000</b>

	At 1 Apr 2022	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
Youth Project	-	18,000	-	-	18,000

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2024

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,451	-	1,451
Current assets	143,667	8,000	151,667
Creditors less than 1 year	(13,479)	-	(13,479)
<b>Net assets</b>	<u>131,639</u>	<u>8,000</u>	<u>139,639</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,789	-	1,789
Current assets	136,398	18,000	154,398
Creditors less than 1 year	(8,368)	-	(8,368)
<b>Net assets</b>	<u>129,819</u>	<u>18,000</u>	<u>147,819</u>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	53,110	40,592
	<hr/>	<hr/>
<b>Other trading activities</b>		
Rent and room hire	25,548	19,319
	<hr/>	<hr/>
<b>Investment income</b>		
Bank interest receivable	619	741
	<hr/>	<hr/>
<b>Total income</b>	<u>79,277</u>	<u>60,652</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Wages and salaries	3,432	3,256
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
Wages and salaries	37,755	35,752
Pension costs	985	985
Rates and water	4,453	3,254
Light and heat	4,156	4,512
Repairs and maintenance	11,806	2,688
Insurance	52	400
Other establishment	3,147	3,889
Legal and professional fees	4,770	4,752
Telephone	2,256	2,698
Other office costs	3,397	2,860
Depreciation	338	338
PR/Promotion costs	5,117	2,161
Cleaning and refuse collection	5,793	4,660
	<hr/>	<hr/>
<b>Total expenditure</b>	<u>84,025</u>	<u>68,949</u>
<b>Net expenditure</b>	<u>(8,180)</u>	<u>(11,553)</u>

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

#### YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Wages and salaries	3,432	3,256
	<hr/>	<hr/>
<b>Costs of raising donations and legacies</b>	<b>3,432</b>	<b>3,256</b>
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
<b>Direct Programme Costs</b>		
<i>Activities undertaken directly</i>		
Staff salaries	37,755	35,752
Pension costs	985	985
Rates	4,453	3,254
Light & Heat	4,156	4,512
Repairs & maintenance	11,806	2,688
Sundry	52	400
Insurance	3,147	3,889
Telephone	2,256	2,698
Stationery, Printing & Postage	3,397	2,860
PR/Promotion costs	3,304	312
Cleaning and refuse collection	5,635	4,590
	<hr/>	<hr/>
	<b>76,946</b>	<b>61,940</b>
	<hr/>	<hr/>
<i>Support costs</i>		
Legal and professional fees	4,770	4,752
Depreciation	338	338
Independent Examiner's Fee	1,813	1,849
Bank charges	158	70
	<hr/>	<hr/>
	<b>7,079</b>	<b>7,009</b>
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>	<b>(84,025)</b>	<b>(68,949)</b>
	<hr/>	<hr/>

**THE BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**

England & Wales - Charity number 1090789

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# Accounts

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COMPANY REGISTRATION NUMBER: 04347150  
CHARITY REGISTRATION NUMBER: 1090789

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 MARCH 2023**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>9</b>
Statement of financial position	<b>10</b>
Notes to the financial statements	<b>11</b>
 <b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>19</b>
Notes to the detailed statement of financial activities	<b>20</b>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT)**  
**YEAR ENDED 31 MARCH 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

**Reference and administrative details**

**Registered charity name** Birmingham Association of Youth Clubs

**Charity registration number** 1090789

**Company registration number** 04347150

**Principal office and registered office** Hilda Simister House  
581 Pershore Road  
Selly Park  
Birmingham  
West Midlands  
B29 7EL

**The trustees**

A Buttery  
L Moses  
M Wellington  
P Lindsey

**Independent examiner**

R D Coton  
For and on behalf of  
Langard Lifford Hall Limited  
Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT) *(continued)***  
**YEAR ENDED 31 MARCH 2023**

**Structure, governance and management**

The trustees present their report and the audited financial statements of the charity for the year ended March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

**Constitution**

Birmingham Association of Youth Clubs ("the Association", "Charity" or "BAYC") is a voluntary youth organisation operating in Birmingham, Dudley, Sandwell, Walsall, Wolverhampton and the surrounding areas, providing services and support for youth groups. The Association's activities are funded by grant aid, project funding, voluntary subscriptions, donations and selling services. BAYC is a Registered Charity and a Company Limited by Guarantee, governed by its Memorandum and Articles of Association. The most recently amended version of the Memorandum of Association was adopted at the AGM in 2006. BAYC's Registered Company Number is 04347150 and its Registered Charity Number is 1090789.

**Method of appointment or election of Trustees**

The affairs of the Association are governed by the Management Committee, whose members are elected at the AGM. New Trustees take part in an induction process which covers the aims and purposes of the organisation, its governing documents, principal policies, main activities and Trustees responsibilities.

**Organisational structure and decision making**

The Trustees hold meetings on a regular basis to conduct the operations of the Charity and implement its investment and other policies.

**Risk management**

In accordance with SORP, the Trustees have reviewed the major risks to which the Charity is exposed and are satisfied that they have taken appropriate steps to mitigate such identified risks. Key risk areas such as management of project budgets, personnel management and project delivery have been included in the risk management arrangements to the Board. The Board currently meet on a monthly basis in order to manage and review the organisation's operational and strategic progress.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2023

#### Objectives and activities

The following has been reviewed in responses to the new Charity Commission's guidance on public benefit:

#### Our Mission

To support young people, and those who support them, to create opportunities for positive change in their lives and communities, by empowering our members to think, act and engage in the best ways, to make their aspirations a reality.

#### Our aims:

- To keep young people and the organisations that support young people, at the centre of our work and mission.
- To ensure that BAYC's skills, knowledge and resources are available to effectively and efficiently respond to our members needs and to address their issues.
- To deliver a wider range of quality youth work through our staff and partners, that enhances the confidence, knowledge and competence of today's young citizens.
- To research and recognise the unique problems and challenges that young people face in today's society, particularly those that would otherwise go unheard.
- To help young people have more influence on the decisions that affect them directly and indirectly.
- To increase young people's access to adequate resources to support their needs and aspirations.
- We believe that BAYC has an increasingly critical role to play in rallying the sector and spreading the word that in spite of these challenges youth work is still very much alive and providing solutions, support and services that include:
  - A full safeguarding support service for our affiliates that includes access to DBS checks and assistance with safeguarding policies and practices
  - 1 to 1 support and advice on youth and club issues
  - Information advice and guidance on youth work matters and organisational practice
  - Opportunities for partnership working across the youth work space (local, regional and national)
  - Co-ordination of high quality activities into clubs for the benefit of young people
  - Specialist advice and guidance in the areas of youth related arts, sports, leisure and learning.
  - Advocacy and representation at Regional and National Level
  - Low or No Cost Youth Work Training
  - Training and specialist advice and guidance for youth work practitioners and organisations
  - Variety Club Equipment Grant application support
  - Freebee Clubcall (special low or no costs offers ranging from sports equipment to free theatre or concert tickets in the Birmingham area)

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2023

#### **Our aims** *(continued)*:

- Networking events
- Opportunities for networking, marketing and connecting with others that can support the individual
- Free LINK Magazine
- Free club events listings, discounted advertising, what's on, who's who and the latest local, regional and National Youth Work information
- Objectives of member organisations and the wider challenge of promoting and protecting youth services and youth work.
- Conference facilities
- Discount insurance services
- Discount access to residential retreats
- Club development and funding strategy support
- Health & Safety and safeguarding resources

#### **Reserves Policy**

BAYC holds no structured reserves policy but endeavour to maintain a cash reserve to maintain itself for several months.

#### **Custodian Trustee**

BAYC has no responsibility in this area.

BAYC works within the structures set out in the memorandum and articles of association incorporated as of 4th January 2001 as amended by special resolution dated 8th December 2006.

#### **Achievements and performance**

##### **This Year**

Another year in the long and distinguished history of the Birmingham Association of Youth Clubs, but unfortunately another period during which we have continued to be affected by the continuing Covid pandemic. The Youth Work sector across the country has continued to be operating under the rules and guidelines of the National Youth Agency and Public Health England, which has obviously restricted our ability to deliver the support and help that youth workers and projects need.

During the last difficult year, and as the custodians of a charity that is one hundred and twenty five years old, we have continued to concentrate on the survival and continued stability of the charity, as we are acutely aware of the need to ensure that BAYC continues for many years to come, so that the Young people of Birmingham, and those who work with them, can rely on us for at least another one hundred and twenty five years.

Over this period, we have made sure that the main Birmingham Association of Youth Clubs offices have remained accessible for as many people as need them, and we have tried hard to provide help to those groups and individuals who provide care and activity packages to young people in their homes or hostels.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2023

##### **This Year** *(continued)*

Towards the end of this period, it has begun to feel that the worst of the COVID pandemic is over, and things are starting to return to how they were. This means that we can get back to the things we know we do best, such as Youth Work conferences, Youth work awards, youth work training, volunteer support, sector meet ups, competitions and much more.

##### **Birmingham Association of Youth Clubs Headquarters**

Birmingham Association of Youth Club's headquarters in Selly Park is a unique space that we offer to youth organisations from the surrounding area to allow them to flourish.

As well as us living in the building, we provide meeting and office spaces, which are used and occupied by a number of like-minded organisations allowing them to grow, operate safely and work collaboratively. We offer a variety of services from hot desking, meeting space, use of the youth room, and permanent office facilities.

This year we have supported and provided a home to seven local youth organisations, all of whom provide services to young people and their families across the city and beyond, as well as hundreds of individual room bookings for youth organisations ranging from the probation service to church youth clubs.

Over this period, we've managed to update and improve our facility by improving access to the car park area.

The Building is now busier than ever, with more booking, youth clubs and tenants than we had before COVID.

##### **Membership**

BAYC has always prided itself with its large affiliate membership throughout Birmingham and surrounding area, a membership made up of a varied make up of fantastic youth groups providing amazing services to young people. Over the period that we have all been affected by Covid a number of youth clubs have sadly closed, but fantastically, many have survived despite the challenging times, and are now re opening their doors to young people. They have survived largely due to the commitment and dedication of youth workers, who are determined to keep the service operating, and by evolving and changing the services and support they offer to young people.

Currently we have 65 groups within our network, and since the start of 2023 we have met with six potential new start-up youth clubs to offer help and guidance. Hopefully it is a sign of things to come, with a resurgence of youth work.

##### **Link Magazine**

The ever-popular BAYC Link magazine has moved from monthly to a quarterly newsletter, a decision made due to a decrease in opportunities for young people and youth workers during the last couple of years. Given the anticipated uplift in activity across the youth work sector, we are hopefully reverting to monthly editions of Link during 2024. Link has continued to be an important part of our communication with youth workers and youth clubs.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2023

##### **OutCentral**

This year bayc has continued to deliver the fantastic OutCentral youth club at our HQ on the Pershore Road, in partnership with Birmingham City Council. This youth club meets at HQ, and is for young people 13-19 who identify as LGBTQ, and like all youth groups it has faced challenges during a period of stop start, as we deal with living with COVID. We are delighted that the numbers of young people attending, and clearly enjoying the activities and support on offer, has increased to the same level as before COVID. Often there are over twenty young people in attendance.

We continue to deliver a range of activities and interventions from trips, games session, and movie nights, as well as focus sessions with local agencies wishing to consult with the young people.

Many of our new members arrive as a result of word of mouth, and friends who attend and recommend the group, and we also get referrals from professional agencies and direct enquiries are from parents.

Staff from OutCentral represent the membership on several city-wide groups, and act as advocates for local young people who identify as LGBTQ. This allows staff to act as advocates, ensuring that young people's voices are heard, and opportunities for young people are maximised.

##### **Youth Work Training**

For the last four years BAYC has prioritised Youth work training, as an important part of our offer to our affiliates. We have tried to do this in many ways, such as creating partnerships with organisations outside of the city and by creating unaccredited courses of our own. A new development this year has involved us developing a partnership with Youth Focus West Midlands and the National Youth Agency (NYA) to deliver quality accredited youth work training to organisations throughout Birmingham and the surrounding area. Funding has been obtained to develop this area of work via a bursary from the NYA.

This year Ed Wright, as the Development Worker at bayc has completed his 'Training the Trainer' qualifications, which will allow us, as an organisation to be much more flexible with the courses we offer going forward, and which will allow us to offer more targeted training to individual organisations. Our aim is to greatly increase the number of youth workers that we can reach through this training.

This year, alongside Youth Focus West Midlands, we have redesigned the level 2 youth work course to create a hybrid version of the course; a mix of online and face-to-face teaching, adding greater flexibility going forward. We are now delivery numerus Level 2 Youth Work training Courses and now looking to delver introduction to Youth Work.

##### **Summary**

A positive and optimistic twelve months, and one which we have come through very successfully, this year BAYC is back to Pre Covid levels and ready and able to benefit from what we sincerely hope will be an upsurge in interest in, and a focus, young people and youth work over the coming months and years. We continue to seek out new opportunities for partnership and collaborative working, always with the aim of increasing and improving the support we can provide to young people and those who work with and for them.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT) *(continued)***  
**YEAR ENDED 31 MARCH 2023**

**Financial review**

Income for the year has increased from £45,022 in 2022 to £59,590.

Costs have also increased from £70,445 in 2022 to £72,205.

The net operating deficit for the year was therefore £12,615 (2022 deficit £25,423).

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 11 December 2023 and signed on behalf of the board of trustees by:

P Lindsey  
Trustee

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2023**

		2023	2022
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
<b>Income and endowments</b>			
Donations and legacies	5	22,592	18,000
Other trading activities	6	19,319	-
Investment income	7	741	-
<b>Total income</b>		<u>42,652</u>	<u>18,000</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	8	3,256	-
Expenditure on charitable activities	9,10	68,949	-
<b>Total expenditure</b>		<u>72,205</u>	<u>-</u>
<b>Net expenditure and net movement in funds</b>		<u>(29,553)</u>	<u>18,000</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		159,372	-
<b>Total funds carried forward</b>		<u>129,819</u>	<u>18,000</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**

**31 MARCH 2023**

	Note	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible fixed assets	15		1,789		1,707
<b>Current assets</b>					
Debtors	16	5,359		2,798	
Cash at bank and in hand		149,039		168,017	
		<u>154,398</u>		<u>170,815</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>8,368</u>		<u>13,150</u>	
<b>Net current assets</b>			<u>146,030</u>		157,665
<b>Total assets less current liabilities</b>			<u>147,819</u>		<u>159,372</u>
<b>Net assets</b>			<u>147,819</u>		<u>159,372</u>
<b>Funds of the charity</b>					
Restricted funds			18,000		-
Unrestricted funds			129,819		159,372
<b>Total charity funds</b>	20		<u>147,819</u>		<u>159,372</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 11 December 2023, and are signed on behalf of the board by:

P Lindsey  
Trustee

**The notes on pages 11 to 18 form part of these financial statements.**

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hilda Simister House, 581 Pershore Road, Selly Park, Birmingham, West Midlands, B29 7EL.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

**Going concern**

The financial statements have been drawn up on a going concern basis. The trustees are aware of the ongoing difficulties of charities to raise funding for future programmes and projects. The charity is increasing its revenues from rent and room hire of their premises. The charity has successfully sold part of its unused car park, which has now secured the future of the charity for the forthcoming years.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2023**

**3. Accounting policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2023**

**3. Accounting policies** *(continued)*

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Property equipment	-	6% straight line
Fixtures and fittings	-	10% straight line
Computer Equipment	-	33% straight line

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2023**

**4. Limited by guarantee**

The company is limited by guarantee and is registered as a charity ( Registered Number: 04347150). The members of the company are the directors. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

**5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	22,592	18,000	40,592
<b>Grants</b>			
Government grant income	-	-	-
	<u>22,592</u>	<u>18,000</u>	<u>40,592</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	14,151	-	14,151
<b>Grants</b>			
Government grant income	10,342	-	10,342
	<u>24,493</u>	<u>-</u>	<u>24,493</u>

**6. Other trading activities**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Rent and room hire	19,319	19,319	19,725	19,725
	<u>19,319</u>	<u>19,319</u>	<u>19,725</u>	<u>19,725</u>

**7. Investment income**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	741	741	804	804
	<u>741</u>	<u>741</u>	<u>804</u>	<u>804</u>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2023**

**8. Costs of raising donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	3,256	<b>3,256</b>	3,256	3,256

**9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Direct Programme Costs	61,940	<b>61,940</b>	60,332	60,332
Support costs	7,009	<b>7,009</b>	6,857	6,857
	<u>68,949</u>	<u><b>68,949</b></u>	<u>67,189</u>	<u>67,189</u>

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Direct Programme Costs	61,940	7,009	<b>68,949</b>	67,189

**11. Net expenditure**

Net expenditure is stated after charging/(crediting):

	<b>2023</b> £	2022 £
Depreciation of tangible fixed assets	<b>338</b>	460

**12. Independent examination fees**

	<b>2023</b> £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,849</b>	1,554

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2023**

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	39,008	39,303
Employer contributions to pension plans	985	985
	<u>39,993</u>	<u>40,288</u>

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - Administration	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**14. Trustee remuneration and expenses**

No employee received remuneration amounting to more than £60,000 in the current or prior year.

**15. Tangible fixed assets**

	Freehold property £	Property Equipment £	Fixtures and fittings £	Office Equipment £	Total £
<b>Cost</b>					
At 1 April 2022	593,901	67,412	11,814	34,255	707,382
Additions	-	-	-	420	420
<b>At 31 March 2023</b>	<u>593,901</u>	<u>67,412</u>	<u>11,814</u>	<u>34,675</u>	<u>707,802</u>
<b>Depreciation</b>					
At 1 April 2022	593,901	66,661	10,858	34,255	705,675
Charge for the year	-	60	138	140	338
<b>At 31 March 2023</b>	<u>593,901</u>	<u>66,721</u>	<u>10,996</u>	<u>34,395</u>	<u>706,013</u>
<b>Carrying amount</b>					
<b>At 31 March 2023</b>	<u>-</u>	<u>691</u>	<u>818</u>	<u>280</u>	<u>1,789</u>
At 31 March 2022	<u>-</u>	<u>751</u>	<u>956</u>	<u>-</u>	<u>1,707</u>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2023**

**16. Debtors**

	2023	2022
	£	£
Trade debtors	4,047	2,336
Prepayments and accrued income	1,312	462
	5,359	2,798

**17. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	4,775	1,941
Accruals and deferred income	2,801	2,107
Social security and other taxes	600	4,235
Other creditors	192	4,867
	8,368	13,150

**18. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £985 (2022: £985).

**19. Government grants**

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	-	10,342

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2023

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2022	Income £	Expenditure £	At 31 Mar 2023 £
General funds	(76,973)	42,652	(72,205)	<b>(106,526)</b>
Hilda Simister House	234,709	-	-	<b>234,709</b>
Young Women's Development	1,636	-	-	<b>1,636</b>
	<u>159,372</u>	<u>42,652</u>	<u>(72,205)</u>	<u><b>129,819</b></u>

	At 1 Apr 2021	Income £	Expenditure £	At 31 Mar 2022 £
General funds	(51,550)	45,022	(70,445)	(76,973)
Hilda Simister House	234,709	-	-	234,709
Young Women's Development	1,636	-	-	1,636
	<u>184,795</u>	<u>45,022</u>	<u>(70,445)</u>	<u>159,372</u>

##### Restricted funds

	At 1 Apr 2022	Income £	Expenditure £	At 31 Mar 2023 £
Youth Project	-	18,000	-	<b>18,000</b>

	At 1 Apr 2021	Income £	Expenditure £	At 31 Mar 2022 £
Youth Project	-	-	-	-

#### 21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,789	<b>1,789</b>
Current assets	154,398	<b>154,398</b>
Creditors less than 1 year	(8,368)	<b>(8,368)</b>
<b>Net assets</b>	<u>147,819</u>	<u><b>147,819</b></u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,707	1,707
Current assets	170,815	170,815
Creditors less than 1 year	(13,150)	(13,150)
<b>Net assets</b>	<u>159,372</u>	<u>159,372</u>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	40,592	14,151
Government grant income	-	10,342
	<u>40,592</u>	<u>24,493</u>
<b>Other trading activities</b>		
Rent and room hire	19,319	19,725
	<u>19,319</u>	<u>19,725</u>
<b>Investment income</b>		
Bank interest receivable	741	804
	<u>741</u>	<u>804</u>
<b>Total income</b>	<u>60,652</u>	<u>45,022</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Wages and salaries	3,256	3,256
	<u>3,256</u>	<u>3,256</u>
<b>Expenditure on charitable activities</b>		
Wages and salaries	35,752	36,047
Pension costs	985	985
Rates and water	3,254	3,205
Light and heat	4,512	5,242
Repairs and maintenance	2,688	2,519
Insurance	400	956
Other establishment	3,889	2,945
Legal and professional fees	4,752	4,752
Telephone	2,698	2,020
Other office costs	2,860	3,175
Depreciation	338	460
PR/Promotion costs	2,161	1,602
Cleaning and refuse collection	4,660	3,281
	<u>68,949</u>	<u>67,189</u>
<b>Total expenditure</b>	<u>72,205</u>	<u>70,445</u>
<b>Net expenditure</b>	<u>(11,553)</u>	<u>(25,423)</u>

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

#### YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Wages and salaries	3,256	3,256
	<hr/>	<hr/>
<b>Costs of raising donations and legacies</b>	<b>3,256</b>	<b>3,256</b>
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
<b>Direct Programme Costs</b>		
<i>Activities undertaken directly</i>		
Staff salaries	35,752	36,047
Pension costs	985	985
Rates	3,254	3,205
Light & Heat	4,512	5,242
Repairs & maintenance	2,688	2,519
Sundry	400	956
Insurance	3,889	2,945
Telephone	2,698	2,020
Stationery, Printing & Postage	2,860	3,175
PR/Promotion costs	312	48
Cleaning and refuse collection	4,590	3,190
	<hr/>	<hr/>
	<b>61,940</b>	<b>60,332</b>
	<hr/>	<hr/>
<i>Support costs</i>		
Legal and professional fees	4,752	4,752
Depreciation	338	460
Independent Examiner's Fee	1,849	1,554
Bank charges	70	91
	<hr/>	<hr/>
	<b>7,009</b>	<b>6,857</b>
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>	<b>68,949</b>	<b>67,189</b>
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**THE BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**

England & Wales - Charity number 1090789

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# Accounts

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COMPANY REGISTRATION NUMBER: 04347150  
CHARITY REGISTRATION NUMBER: 1090789

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 MARCH 2022**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>7</b>
Statement of financial activities (including income and expenditure account)	<b>8</b>
Statement of financial position	<b>9</b>
Notes to the financial statements	<b>10</b>
 <b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>18</b>
Notes to the detailed statement of financial activities	<b>19</b>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT)**  
**YEAR ENDED 31 MARCH 2022**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

**Reference and administrative details**

**Registered charity name** Birmingham Association of Youth Clubs

**Charity registration number** 1090789

**Company registration number** 04347150

**Principal office and registered office** Hilda Simister House  
581 Pershore Road  
Selly Park  
Birmingham  
West Midlands  
B29 7EL

**The trustees**

A Buttery  
L Moses  
M Wellington  
P Lindsey

**Independent examiner**

R D Coton  
For and on behalf of  
Langard Lifford Hall Limited  
Lifford Hall  
Lifford Lane  
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# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2022

#### **Structure, governance and management**

The trustees present their report and the audited financial statements of the charity for the year ended March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

#### **Constitution**

Birmingham Association of Youth Clubs ("the Association", "Charity" or "BAYC") is a voluntary youth organisation operating in Birmingham, Dudley, Sandwell, Walsall, Wolverhampton and the surrounding areas, providing services and support for youth groups. The Association's activities are funded by grant aid, project funding, voluntary subscriptions, donations and selling services. BAYC is a Registered Charity and a Company Limited by Guarantee, governed by its Memorandum and Articles of Association. The most recently amended version of the Memorandum of Association was adopted at the AGM in 2006. BAYC's Registered Company Number is 04347150 and its Registered Charity Number is 1090789.

#### **Method of appointment or election of Trustees**

The affairs of the Association are governed by the Management Committee, whose members are elected at the AGM. New Trustees take part in an induction process which covers the aims and purposes of the organisation, its governing documents, principal policies, main activities and Trustees responsibilities.

#### **Organisational structure and decision making**

The Trustees hold meetings on a regular basis to conduct the operations of the Charity and implement its investment and other policies.

#### **Risk management**

In accordance with SORP, the Trustees have reviewed the major risks to which the Charity is exposed and are satisfied that they have taken appropriate steps to mitigate such identified risks. Key risk areas such as management of project budgets, personnel management and project delivery have been included in the risk management arrangements to the Board. The Board currently meet on a monthly basis in order to manage and review the organisation's operational and strategic progress.

#### **Objectives and activities**

The following has been reviewed in responses to the new Charity Commission's guidance on public benefit:

#### **Our Mission**

To support young people, and those who support them, to create opportunities for positive change in their lives and communities, by empowering our members to think, act and engage in the best ways, to make their aspirations a reality.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2022

#### Our aims:

- To keep young people and the organisations that support young people, at the centre of our work and mission.
- To ensure that BAYC's skills, knowledge and resources are available to effectively and efficiently respond to our members needs and to address their issues.
- To deliver a wider range of quality youth work through our staff and partners, that enhances the confidence, knowledge and competence of today's young citizens.
- To research and recognise the unique problems and challenges that young people face in today's society, particularly those that would otherwise go unheard.
- To help young people have more influence on the decisions that affect them directly and indirectly.
- To increase young people's access to adequate resources to support their needs and aspirations.
- We believe that BAYC has an increasingly critical role to play in rallying the sector and spreading the word that in spite of these challenges youth work is still very much alive and providing solutions, support and services that include:
  - A full safeguarding support service for our affiliates that includes access to DBS checks and assistance with safeguarding policies and practices
  - 1 to 1 support and advice on youth and club issues
  - Information advice and guidance on youth work matters and organisational practice
  - Opportunities for partnership working across the youth work space (local, regional and national)
  - Co-ordination of high quality activities into clubs for the benefit of young people
  - Specialist advice and guidance in the areas of youth related arts, sports, leisure and learning.
  - Advocacy and representation at Regional and National Level
  - Low or No Cost Youth Work Training
  - Training and specialist advice and guidance for youth work practitioners and organisations
  - Variety Club Equipment Grant application support
  - Freebee Clubcall (special low or no costs offers ranging from sports equipment to free theatre or concert tickets in the Birmingham area
  - Networking events
  - Opportunities for networking, marketing and connecting with others that can support the individual
  - Free LINK Magazine
  - Free club events listings, discounted advertising, what's on, who's who and the latest local, regional and National Youth Work information
  - Objectives of member organisations and the wider challenge of promoting and protecting youth services and youth work.
  - Conference facilities
  - Discount insurance services
  - Discount access to residential retreats
  - Club development and funding strategy support
  - Health & Safety and safeguarding resources

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2022

##### **Reserves Policy**

BAYC holds no structured reserves policy but endeavour to maintain a cash reserve to maintain itself for several months.

##### **Custodian Trustee**

BAYC has no responsibility in this area.

BAYC works within the structures set out in the memorandum and articles of association incorporated as of 4th January 2001 as amended by special resolution dated 8th December 2006.

##### **Achievements and performance**

###### **This Year**

Another year in the long and distinguished history of the Birmingham Association of Youth Clubs, but unfortunately another period during which we have continued to be affected by the continuing Covid pandemic. The Youth Work sector across the country has continued to be operating under the rules and guidelines of the National Youth Agency and Public Health England, which has obviously restricted our ability to deliver the support and help that youth workers and projects need.

During the last difficult year, and as the custodians of a charity that is one hundred and twenty five years old, we have continued to concentrate on the survival and continued stability of the charity, as we are acutely aware of the need to ensure that BAYC continues for many years to come, so that the Young people of Birmingham, and those who work with them, can rely on us for at least another one hundred and twenty five years.

Over this period, we have made sure that the main Birmingham Association of Youth Clubs offices have remained accessible for as many people as need them, and we have tried hard to provide help to those groups and individuals who provide care and activity packages to young people in their homes or hostels.

Towards the end of this period, it has begun to feel that the worst of the COVID pandemic is over, and things are starting to return to how they were. This means that we can get back to the things we know we do best, such as Youth Work conferences, Youth work awards, youth work training, volunteer support, sector meet ups, competitions and much more.

###### **Birmingham Association of Youth Clubs Headquarters**

Birmingham Association of Youth Club's headquarters in Selly Park is a unique space that we offer to youth organisations from the surrounding area to allow them to flourish.

As well as us living in the building, we provide meeting and office spaces, which are used and occupied by a number of like-minded organisations allowing them to grow, operate safely and work collaboratively. We offer a variety of services from hot desking, meeting space, use of the youth room, and permanent office facilities.

This year we have supported and provided a home to seven local youth organisations, all of whom provide services to young people and their families across the city and beyond, as well as hundreds of individual room bookings for youth organisations ranging from the probation service to church youth clubs.

Over this period, we've managed to update and improve our facility. We have fitted new blinds throughout the lounge and conference room; updated the audio visual equipment; and improved access to the car park area.

Looking forward to the next year, we plan to increase the collaboration between the groups working from our headquarters, to encourage and enable them to strengthen the services both they and we can offer directly and indirectly to Birmingham's young people.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2022

##### **Membership**

BAYC has always prided itself with its large affiliate membership throughout Birmingham and surrounding area, a membership made up of a varied make up of fantastic youth groups providing amazing services to young people. Over the period that we have all been affected by Covid a number of youth clubs have sadly closed, but fantastically, many have survived despite the challenging times, and are now re opening their doors to young people. They have survived largely due to the commitment and dedication of youth workers, who are determined to keep the service operating, and by evolving and changing the services and support they offer to young people.

Currently we have 65 groups within our network, and since the start of 2022 we have met with six potential new start-up youth clubs to offer help and guidance. Hopefully it is a sign of things to come, with a resurgence of youth work.

##### **Link Magazine**

The ever-popular BAYC Link magazine has moved from monthly to a quarterly newsletter, a decision made due to a decrease in opportunities for young people and youth workers during the last couple of years. Given the anticipated uplift in activity across the youth work sector, we are hopefully reverting to monthly editions of Link during 2023. Link has continued to be an important part of our communication with youth workers and youth clubs, and we continue to use it to communicate the current state of COVID readiness, funding opportunities, and generally to share news and information.

##### **OutCentral**

This year bayc has continued to deliver the fantastic OutCentral youth club at our HQ on the Pershore Road, in partnership with Birmingham City Council. This youth club meets at HQ, and is for young people 13-19 who identify as LGBTQ, and like all youth groups it has faced challenges during a period of stop start, as we deal with living with COVID. We are delighted that the numbers of young people attending, and clearly enjoying the activities and support on offer, has increased to the same level as before COVID. Often there are over twenty young people in attendance.

We continue to deliver a range of activities and interventions from trips, games session, and movie nights, as well as focus sessions with local agencies wishing to consult with the young people.

Many of our new members arrive as a result of word of mouth, and friends who attend and recommend the group, and we also get referrals from professional agencies and direct enquiries are from parents.

Staff from OutCentral represent the membership on several city-wide groups, and act as advocates for local young people who identify as LGBTQ. This allows staff to act as advocates, ensuring that young people's voices are heard, and opportunities for young people are maximised.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2022

##### **Youth Work Training**

For the last four years BAYC has prioritised Youth work training, as an important part of our offer to our affiliates. We have tried to do this in many ways, such as creating partnerships with organisations outside of the city and by creating unaccredited courses of our own. A new development this year has involved us developing a partnership with Youth Focus West Midlands and the National Youth Agency (NYA) to deliver quality accredited youth work training to organisations throughout Birmingham and the surrounding area. Funding has been obtained to develop this area of work via a bursary from the NYA.

This year Ed Wright, as the Development Worker at bayc has completed his 'Training the Trainer' qualifications, which will allow us, as an organisation to be much more flexible with the courses we offer going forward, and which will allow us to offer more targeted training to individual organisations. Our aim is to greatly increase the number of youth workers that we can reach through this training.

This year, alongside Youth Focus West Midlands, we have redesigned the level 2 youth work course to create a hybrid version of the course; a mix of online and face-to-face teaching, adding greater flexibility going forward.

##### **Summary**

A challenging and difficult twelve months, but one which we have come through successfully, with BAYC ready and able to benefit from what we sincerely hope will be an upsurge in interest in, and a focus, young people and youth work over the coming months and years. We continue to seek out new opportunities for partnership and collaborative working, always with the aim of increasing and improving the support we can provide to young people and those who work with and for them.

##### **Financial review**

Income for the year has decreased from £62,683 in 2021 to £45,022.

Costs have also decreased from £77,166 in 2021 to £70,445.

The net operating deficit for the year was therefore £25,423 (2021 deficit £14,483).

##### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 December 2022 and signed on behalf of the board of trustees by:

P Lindsey

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 MARCH 2022**

		2022		2021
		Unrestricted		Total funds
	Note	funds	Total funds	Total funds
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	24,493	<b>24,493</b>	43,981
Other trading activities	6	19,725	<b>19,725</b>	17,265
Investment income	7	804	<b>804</b>	1,437
<b>Total income</b>		<u>45,022</u>	<u><b>45,022</b></u>	<u>62,683</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	3,256	<b>3,256</b>	3,352
Expenditure on charitable activities	9,10	67,189	<b>67,189</b>	73,814
<b>Total expenditure</b>		<u>70,445</u>	<u><b>70,445</b></u>	<u>77,166</u>
<b>Net expenditure and net movement in funds</b>		<u>(25,423)</u>	<u><b>(25,423)</b></u>	<u>(14,483)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		184,795	<b>184,795</b>	199,278
<b>Total funds carried forward</b>		<u>159,372</u>	<u><b>159,372</b></u>	<u>184,795</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**

**31 MARCH 2022**

	Note	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible fixed assets	15		1,707		2,167
<b>Current assets</b>					
Debtors	16	2,798		10,473	
Cash at bank and in hand		168,017		182,454	
		<u>170,815</u>		<u>192,927</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>13,150</u>		<u>10,299</u>	
<b>Net current assets</b>			<u>157,665</u>		<u>182,628</u>
<b>Total assets less current liabilities</b>			<u>159,372</u>		<u>184,795</u>
<b>Net assets</b>			<u>159,372</u>		<u>184,795</u>
<b>Funds of the charity</b>					
Unrestricted funds			<u>159,372</u>		<u>184,795</u>
<b>Total charity funds</b>	20		<u>159,372</u>		<u>184,795</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2022, and are signed on behalf of the board by:

P Lindsey  
Trustee

**The notes on pages 10 to 17 form part of these financial statements.**

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hilda Simister House, 581 Pershore Road, Selly Park, Birmingham, West Midlands, B29 7EL.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

**Going concern**

The financial statements have been drawn up on a going concern basis. The trustees are aware of the ongoing difficulties of charities to raise funding for future programmes and projects. The charity is increasing its revenues from rent and room hire of their premises. The charity has successfully sold part of its unused car park, which has now secured the future of the charity for the forthcoming years.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2022

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Property equipment	-	6% straight line
Fixtures and fittings	-	10% straight line
Computer Equipment	-	33% straight line

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2022**

**3. Accounting policies** *(continued)*

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Limited by guarantee**

The company is limited by guarantee and is registered as a charity ( Registered Number: 04347150). The members of the company are the directors. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2022

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	14,151	<b>14,151</b>	17,729	17,729
<b>Grants</b>				
Government grant income	10,342	<b>10,342</b>	26,252	26,252
	<u>24,493</u>	<u><b>24,493</b></u>	<u>43,981</u>	<u>43,981</u>

#### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Rent and room hire	19,725	<b>19,725</b>	17,265	17,265

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	804	<b>804</b>	1,437	1,437

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	3,256	<b>3,256</b>	3,352	3,352

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Direct Programme Costs	60,332	<b>60,332</b>	66,783	66,783
Support costs	6,857	<b>6,857</b>	7,031	7,031
	<u>67,189</u>	<u><b>67,189</b></u>	<u>73,814</u>	<u>73,814</u>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2022**

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Direct Programme Costs	60,332	6,857	<u>67,189</u>	<u>73,814</u>

**11. Net expenditure**

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>460</u>	<u>598</u>

**12. Independent examination fees**

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,554</u>	<u>1,608</u>

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	39,303	46,195
Employer contributions to pension plans	985	985
	<u>40,288</u>	<u>47,180</u>

The average head count of employees during the year was 1 (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff - Administration	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2022

#### 14. Trustee remuneration and expenses

No employee received remuneration amounting to more than £60,000 in the current or prior year.

#### 15. Tangible fixed assets

	Freehold property £	Property Equipment £	Fixtures and fittings £	Office Equipment £	Total £
<b>Cost</b>					
At 1 April 2021 and 31 March 2022	593,901	67,412	11,814	34,255	707,382
<b>Depreciation</b>					
At 1 April 2021	593,901	66,201	10,858	34,255	705,215
Charge for the year	-	460	-	-	460
At 31 March 2022	593,901	66,661	10,858	34,255	705,675
<b>Carrying amount</b>					
At 31 March 2022	-	751	956	-	1,707
At 31 March 2021	-	1,211	956	-	2,167

#### 16. Debtors

	2022 £	2021 £
Trade debtors	2,336	7,030
Prepayments and accrued income	462	3,443
	<u>2,798</u>	<u>10,473</u>

#### 17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,941	4,424
Accruals and deferred income	2,107	2,250
Social security and other taxes	4,235	1,024
Other creditors	4,867	2,601
	<u>13,150</u>	<u>10,299</u>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2022**

**18. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £985 (2021: £985).

**19. Government grants**

The amounts recognised in the financial statements for government grants are as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Recognised in income from donations and legacies:		
Government grants income	<u><b>10,342</b></u>	<u><b>26,252</b></u>

**20. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Apr 2021	Income £	Expenditure £	At 31 Mar 2022
	£	£	£	£
General funds	(51,550)	45,022	(70,445)	<b>(76,973)</b>
Hilda Simister House	234,709	-	-	<b>234,709</b>
Young Women's Development	1,636	-	-	<b>1,636</b>
	<u>184,795</u>	<u>45,022</u>	<u>(70,445)</u>	<u><b>159,372</b></u>

	At 1 Apr 2020	Income £	Expenditure £	At 31 Mar 2021
	£	£	£	£
General funds	(37,067)	62,683	(77,166)	(51,550)
Hilda Simister House	234,709	-	-	234,709
Young Women's Development	1,636	-	-	1,636
	<u>199,278</u>	<u>62,683</u>	<u>(77,166)</u>	<u>184,795</u>

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2022

#### 21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	1,707	1,707
Current assets	170,815	170,815
Creditors less than 1 year	(13,150)	(13,150)
<b>Net assets</b>	<u>159,372</u>	<u>159,372</u>

  

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	2,167	2,167
Current assets	192,927	192,927
Creditors less than 1 year	(10,299)	(10,299)
<b>Net assets</b>	<u>184,795</u>	<u>184,795</u>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	14,151	17,729
Government grant income	10,342	26,252
	<u>24,493</u>	<u>43,981</u>
<b>Other trading activities</b>		
Rent and room hire	19,725	17,265
	<u>19,725</u>	<u>17,265</u>
<b>Investment income</b>		
Bank interest receivable	804	1,437
	<u>804</u>	<u>1,437</u>
<b>Total income</b>	<u>45,022</u>	<u>62,683</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Wages and salaries	3,256	3,352
	<u>3,256</u>	<u>3,352</u>
<b>Expenditure on charitable activities</b>		
Wages and salaries	36,047	42,843
Pension costs	985	985
Rates and water	3,205	5,324
Light and heat	5,242	4,433
Repairs and maintenance	2,519	2,900
Insurance	956	280
Other establishment	2,945	2,709
Legal and professional fees	4,752	4,752
Telephone	2,020	1,801
Other office costs	3,175	1,670
Depreciation	460	598
Independent examiner's fee and promotion costs	1,602	1,698
Sports and competition costs	-	783
Cleaning, refuse collection and bank charges	3,281	3,038
	<u>67,189</u>	<u>73,814</u>
<b>Total expenditure</b>	<u>70,445</u>	<u>77,166</u>
<b>Net expenditure</b>	<u>(25,423)</u>	<u>(14,483)</u>

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

#### YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Wages and salaries	3,256	3,352
	<hr/>	<hr/>
<b>Costs of raising donations and legacies</b>	<b>3,256</b>	<b>3,352</b>
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
<b>Direct Programme Costs</b>		
<i>Activities undertaken directly</i>		
Staff salaries	36,047	42,843
Pension costs	985	985
Rates	3,205	5,324
Light & Heat	5,242	4,433
Repairs & maintenance	2,519	2,900
Sundry	956	280
Insurance	2,945	2,709
Telephone	2,020	1,801
Stationery, Printing & Postage	3,175	1,670
PR/Promotion costs	48	90
Sports & Competition costs	-	783
Cleaning and refuse collection	3,190	2,965
	<hr/>	<hr/>
	<b>60,332</b>	<b>66,783</b>
	<hr/>	<hr/>
<i>Support costs</i>		
Legal and professional fees	4,752	4,752
Depreciation	460	598
Independent Examiner's Fee	1,554	1,608
Bank charges	91	73
	<hr/>	<hr/>
	<b>6,857</b>	<b>7,031</b>
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>	<b>67,189</b>	<b>73,814</b>
	<hr/>	<hr/>

**THE BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**

England & Wales - Charity number 1090789

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# Accounts

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COMPANY REGISTRATION NUMBER: 04347150  
CHARITY REGISTRATION NUMBER: 1090789

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 MARCH 2021**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>9</b>
 <b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>17</b>
Notes to the detailed statement of financial activities	<b>18</b>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT)**  
**YEAR ENDED 31 MARCH 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

**Reference and administrative details**

**Registered charity name** Birmingham Association of Youth Clubs

**Charity registration number** 1090789

**Company registration number** 04347150

**Principal office and registered office** Hilda Simister House  
581 Pershore Road  
Selly Park  
Birmingham  
West Midlands  
B29 7EL

**The trustees**

A Buttery  
L Moses  
M Wellington  
P Lindsey

**Independent examiner** R D Coton For and on behalf of Langard Lifford Hall Limited  
Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT) *(continued)***  
**YEAR ENDED 31 MARCH 2021**

**Structure, governance and management**

The trustees present their report and the audited financial statements of the charity for the year ended March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

**Constitution**

Birmingham Association of Youth Clubs ("the Association", "Charity" or "BAYC") is a voluntary youth organisation operating in Birmingham, Dudley, Sandwell, Walsall, Wolverhampton and the surrounding areas, providing services and support for youth groups. The Association's activities are funded by grant aid, project funding, voluntary subscriptions, donations and selling services. BAYC is a Registered Charity and a Company Limited by Guarantee, governed by its Memorandum and Articles of Association. The most recently amended version of the Memorandum of Association was adopted at the AGM in 2006. BAYC's Registered Company Number is 04347150 and its Registered Charity Number is 1090789.

**Method of appointment or election of Trustees**

The affairs of the Association are governed by the Management Committee, whose members are elected at the AGM. New Trustees take part in an induction process which covers the aims and purposes of the organisation, its governing documents, principal policies, main activities and Trustees responsibilities.

**Organisational structure and decision making**

The Trustees hold meetings on a regular basis to conduct the operations of the Charity and implement its investment and other policies.

**Risk management**

In accordance with SORP, the Trustees have reviewed the major risks to which the Charity is exposed and are satisfied that they have taken appropriate steps to mitigate such identified risks. Key risk areas such as management of project budgets, personnel management and project delivery have been included in the risk management arrangements to the Board. The Board currently meet on a monthly basis in order to manage and review the organisation's operational and strategic progress.

**Objectives and activities**

The following has been reviewed in responses to the new Charity Commission's guidance on public benefit:

**Our Mission**

To support young people, and those who support them, to create opportunities for positive change in their lives and communities, by empowering our members to think, act and engage in the best ways, to make their aspirations a reality.

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### **Our aims:**

To keep young people and the organisations that support young people, at the centre of our work and mission.

- To ensure that BAYC's skills, knowledge and resources are available to effectively and efficiently respond to our members needs and to address their issues.
- To deliver a wider range of quality youth work through our staff and partners, that enhances the confidence, knowledge and competence of today's young citizens.
- To research and recognise the unique problems and challenges that young people face in today's society, particularly those that would otherwise go unheard.
- To help young people have more influence on the decisions that affect them directly and indirectly.
- To increase young people's access to adequate resources to support their needs and aspirations
- We believe that BAYC has an increasingly critical role to play in rallying the sector and spreading the word that despite current challenges youth work is still very much alive and providing solutions, support and services that include:
  - A full safeguarding support service for our affiliates that includes access to DBS checks and assistance with safeguarding policies and practices
  - 1 to 1 support and advice on youth and club issues
  - Information advice and guidance on youth work matters and organisational practice
  - Opportunities for partnership working across the youth work space (local, regional and national) - Co-ordination of high quality activities into clubs for the benefit of young people
  - Specialist advice and guidance in the areas of youth related arts, sports, leisure and learning.
  - Advocacy and representation at Regional and National Level
  - Low or No Cost Youth Work Training
  - Training and specialist advice and guidance for youth work practitioners and organisations - Variety Club Equipment Grant application support
  - Freebee Clubcall (special low or no costs offers ranging from sports equipment to free theatre or concert tickets in the Birmingham area
  - Networking events
  - Opportunities for networking, marketing and connecting with others that can support the individual
  - Free LINK Magazine - Free club events listings, discounted advertising, what's on, who's who and the latest local, regional and National Youth Work information
  - Objectives of member organisations and the wider challenge of promoting and protecting youth services and youth work.
  - Conference facilities
  - Discount insurance services
  - Discount access to residential retreats
  - Club development and funding strategy support
  - Health & Safety and safeguarding resources

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

#### YEAR ENDED 31 MARCH 2021

##### **Reserves Policy**

BAYC holds no structured reserves policy but endeavour to maintain a cash reserve to maintain itself for several months.

##### **Custodian Trustee**

BAYC has no responsibility's in this area BAYC works within the structures set out in the memorandum and articles of association incorporated as of 4th January 2001 as amended by special resolution dated 8th December 2006.

##### **Achievements and performance**

##### **This Year**

This year BAYC have like all other organisations had to respond to the threat of COVID throughout this reporting year.

The board agreed that the need for strong planning and management throughout the process was imperative. Through the year we tried and succeeded to balance supporting the most needy keeping the BAYC Youth Offices open for groups that needed to offer services that Public Health England had agreed to continue through the pandemic. With the need to protect the financial future of the Charity. Some highlights are:

- Communicated the Public Health England advice on Youth Work covid threat levels to all members and groups in the area, and offered personal advice on guidance on the matter.
- Continue to deliver Outcentral Youth Club throughout the pandemic via weekly online sessions, Instagram, Discord and detached work.
- Used BAYC as Central hub for care packages for the most vulnerable young people in Birmingham, both throughout lockdown and at Christmas, this benefited over 500 Young people children and families. Family's
- Kept the BAYC youth offices open and accessible all year for all the fantastic services at the building, to allow them all to keep supporting young people thought this difficult time.
- Following guidance set out by public health England we moved 3 Youth Clubs for young people with disabilities to BAYC HQ as the venues they normally use had closed. This allowed 100's of young people access valuable respite provision at this incredible testing time.
- Delivered in partnership with Youth Focus West Midland a level 2 Youth work course for 15 local youth workers, this was done in a mix of face-to-face delivery, one to one and online.
- Continued to provide online DBS checks for local groups.
- Moved our monthly magazine "Link" to quarterly

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S**  
**REPORT) *(continued)***  
**YEAR ENDED 31 MARCH 2021**

**Financial review**

Income for the year has decreased from £76,505 in 2020 to £62,683.

Costs have also decreased from £105,251 in 2020 to £77,166.

The net operating deficit for the year was therefore £14,483 (2020 deficit £28,746).

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 6 December 2021 and signed on behalf of the board of trustees by:

P Lindsey

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 MARCH 2021**

	Note	2021		2020
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	43,981	<b>43,981</b>	52,293
Charitable activities	6	-	-	170
Other trading activities	7	17,265	<b>17,265</b>	22,839
Investment income	8	1,437	<b>1,437</b>	1,203
<b>Total income</b>		<u>62,683</u>	<u><b>62,683</b></u>	<u>76,505</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	9	3,352	<b>3,352</b>	5,202
Expenditure on charitable activities	10,11	73,815	<b>73,815</b>	100,049
<b>Total expenditure</b>		<u>77,167</u>	<u><b>77,167</b></u>	<u>105,251</u>
<b>Net expenditure and net movement in funds</b>		<u>(14,484)</u>	<u><b>(14,484)</b></u>	<u>(28,746)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		199,279	<b>199,279</b>	228,024
<b>Total funds carried forward</b>		<u>184,795</u>	<u><b>184,795</b></u>	<u>199,279</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**

**31 MARCH 2021**

	Note	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible fixed assets	16		2,167		2,438
<b>Current assets</b>					
Debtors	17	10,473		14,327	
Cash at bank and in hand		182,454		190,240	
		<u>192,927</u>		<u>204,567</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>10,299</u>		<u>7,727</u>	
<b>Net current assets</b>			<u>182,628</u>		<u>196,840</u>
<b>Total assets less current liabilities</b>			<u>184,795</u>		<u>199,278</u>
<b>Net assets</b>			<u>184,795</u>		<u>199,278</u>
<b>Funds of the charity</b>					
Unrestricted funds			<u>184,795</u>		<u>199,279</u>
<b>Total charity funds</b>	21		<u>184,795</u>		<u>199,279</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 6 December 2021, and are signed on behalf of the board by:

P Lindsey  
Trustee

**The notes on pages 9 to 16 form part of these financial statements.**

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hilda Simister House, 581 Pershore Road, Selly Park, Birmingham, West Midlands, B29 7EL.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

**Going concern**

The financial statements have been drawn up on a going concern basis. The trustees are aware of the ongoing difficulties of charities to raise funding for future programmes and projects. The charity is increasing its revenues from rent and room hire of their premises. The charity has successfully sold part of its unused car park, which has now secured the future of the charity for the forth coming years.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2021**

**3. Accounting policies** *(continued)*

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2021**

**3. Accounting policies** *(continued)*

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Property equipment	-	6% straight line
Fixtures and fittings	-	10% straight line
Computer Equipment	-	33% straight line

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2021**

**3. Accounting policies** *(continued)*

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Limited by guarantee**

The company is limited by guarantee and is registered as a charity ( Registered Number: 04347150). The members of the company are the directors. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

**5. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	17,729	<b>17,729</b>	51,365	51,365
<b>Gifts</b>				
Gift Aid	-	-	928	928
<b>Grants</b>				
Government grant income	26,252	<b>26,252</b>	-	-
	<u>43,981</u>	<u><b>43,981</b></u>	<u>52,293</u>	<u>52,293</u>

**6. Charitable activities**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Affiliation fees	-	-	170	170
	<u>-</u>	<u>-</u>	<u>170</u>	<u>170</u>

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### 7. Other trading activities

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Rent and room hire	17,265	<b>17,265</b>	22,839	22,839

#### 8. Investment income

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	1,437	<b>1,437</b>	1,203	1,203

#### 9. Costs of raising donations and legacies

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of raising donations and legacies - Donations	3,352	<b>3,352</b>	5,202	5,202

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Direct Programme Costs	66,784	<b>66,784</b>	93,065	93,065
Support costs	7,031	<b>7,031</b>	6,984	6,984
	<u>73,815</u>	<u><b>73,815</b></u>	<u>100,049</u>	<u>100,049</u>

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	<b>Total funds 2021</b>	Total fund 2020
	£	£	£	£
Direct Programme Costs	66,784	7,031	<b>73,815</b>	100,049

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2021**

**12. Net expenditure**

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>598</u>	<u>4,309</u>

**13. Independent examination fees**

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,608</u>	<u>1,536</u>

**14. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	46,195	65,606
Employer contributions to pension plans	<u>985</u>	<u>853</u>
	<u>47,180</u>	<u>66,459</u>

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff - Administration	<u>1</u>	<u>1</u>

Included in the wages and salary costs above, are costs for contracted CEO consultancy and the cost of secondment of an individual from Birmingham City Council. Staff numbers above do not include the two individuals (2018: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**15. Trustee remuneration and expenses**

No employee received remuneration amounting to more than £60,000 in current or prior year.

Included in the wages and salaries costs above, are costs for an individual from Birmingham City Council. Staff numbers above do not include this individual (2018:2).

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### 16. Tangible fixed assets

	Freehold property £	Property Equipment £	Fixtures and fittings £	Office Equipment £	Total £
<b>Cost</b>					
At 1 April 2020	593,901	67,085	11,814	34,255	707,055
Additions	-	327	-	-	327
<b>At 31 March 2021</b>	<u>593,901</u>	<u>67,412</u>	<u>11,814</u>	<u>34,255</u>	<u>707,382</u>
<b>Depreciation</b>					
At 1 April 2020	593,901	65,740	10,721	34,255	704,617
Charge for the year	-	461	137	-	598
<b>At 31 March 2021</b>	<u>593,901</u>	<u>66,201</u>	<u>10,858</u>	<u>34,255</u>	<u>705,215</u>
<b>Carrying amount</b>					
<b>At 31 March 2021</b>	<u>-</u>	<u>1,211</u>	<u>956</u>	<u>-</u>	<u>2,167</u>
At 31 March 2020	<u>-</u>	<u>1,345</u>	<u>1,093</u>	<u>-</u>	<u>2,438</u>

#### 17. Debtors

	2021 £	2020 £
Trade debtors	7,030	8,870
Prepayments and accrued income	3,443	5,457
	<u>10,473</u>	<u>14,327</u>

#### 18. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,424	5,394
Accruals and deferred income	2,250	1,814
Social security and other taxes	1,024	327
Other creditors	2,601	192
	<u>10,299</u>	<u>7,727</u>

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £985 (2020: £853).

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 MARCH 2021**

**20. Government grants**

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>26,252</u>	<u>-</u>

**21. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
General funds	(37,066)	62,683	(77,166)	-	(51,550)
Hilda Simister House	234,709	-	-	-	234,709
Young Women's Development	1,636	-	-	-	1,636
	<u>199,279</u>	<u>62,683</u>	<u>(77,166)</u>	<u>-</u>	<u>184,795</u>

	At 1 Apr 2019	Income	Expenditure	Transfers	At 31 Mar 2020
	£	£	£	£	£
General funds	(12,765)	76,505	(105,250)	4,444	(37,066)
Hilda Simister House	234,709	-	-	-	234,709
Young Women's Development	1,636	-	-	-	1,636
	<u>223,580</u>	<u>76,505</u>	<u>(105,250)</u>	<u>4,444</u>	<u>199,279</u>

**22. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	2,167	2,167
Current assets	192,927	192,927
Creditors less than 1 year	(10,299)	(10,299)
<b>Net assets</b>	<u>184,795</u>	<u>184,795</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	2,438	2,438
Current assets	204,567	204,567
Creditors less than 1 year	(7,727)	(7,727)
<b>Net assets</b>	<u>199,278</u>	<u>199,278</u>

**BIRMINGHAM ASSOCIATION OF YOUTH CLUBS**  
**COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	17,729	51,365
Gift Aid	-	928
Government grant income	26,252	-
	<u>43,981</u>	<u>52,293</u>
<b>Charitable activities</b>		
Affiliation fees	-	170
	<u>-</u>	<u>170</u>
<b>Other trading activities</b>		
Rent and room hire	17,265	22,839
	<u>17,265</u>	<u>22,839</u>
<b>Investment income</b>		
Bank interest receivable	1,437	1,203
	<u>1,437</u>	<u>1,203</u>
<b>Total income</b>	<u>62,683</u>	<u>76,505</u>

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

#### YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Wages and salaries	3,352	5,202
	<hr/>	<hr/>
<b>Costs of raising donations and legacies</b>	<b>3,352</b>	<b>5,202</b>
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
<b>Direct Programme Costs</b>		
<i>Activities undertaken directly</i>		
Staff salaries	42,843	60,404
Pension costs	985	853
Rates	5,324	3,949
Light & Heat	4,433	4,495
Repairs & maintenance	2,900	2,522
Sundry	280	814
Insurance	2,709	2,210
Travel & Subsistence	-	208
Telephone	1,801	3,544
Stationery, Printing & Postage	1,671	3,342
Depreciation	-	3,732
PR/Promotion costs	90	402
Sports & Competition costs	783	3,540
Cleaning and refuse collection	2,965	3,050
	<hr/>	<hr/>
	<b>66,784</b>	<b>93,065</b>
	<hr/>	<hr/>
<i>Support costs</i>		
Legal and professional fees	4,752	4,752
Depreciation	598	577
Independent Examiner's Fee	1,608	1,536
Bank charges	73	119
	<hr/>	<hr/>
	<b>7,031</b>	<b>6,984</b>
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>	<b>73,815</b>	<b>100,049</b>
	<hr/>	<hr/>