

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>    |
| <br><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

|                             |  |
|-----------------------------|--|
| <b>Independent examiner</b> | R D Coton For and on behalf of Langard Lifford Hall Limited<br>Lifford Hall<br>Lifford Lane<br>Kings Norton<br>Birmingham<br>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 through 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 Midlands 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**

|  |       | 2021                  | 2020            |
|--|-------|-----------------------|-----------------|
|  |       | Unrestricted<br>funds | Total funds     |
|  | Note  | £                     | £               |
| <b>Income and endowments</b>                     |       |                       |                 |
| Donations and legacies                           | 5     | 43,981                | 43,981          |
| Charitable activities                            | 6     | -                     | 170             |
| Other trading activities                         | 7     | 17,265                | 17,265          |
| Investment income                                | 8     | 1,437                 | 1,437           |
| <b>Total income</b>                              |       | <u>62,683</u>         | <u>62,683</u>   |
| <b>Expenditure</b>                               |       |                       |                 |
| Expenditure on raising funds:                    |       |                       |                 |
| Costs of raising donations and legacies          | 9     | 3,352                 | 3,352           |
| Expenditure on charitable activities             | 10,11 | 73,815                | 73,815          |
| <b>Total expenditure</b>                         |       | <u>77,167</u>         | <u>77,167</u>   |
| <b>Net expenditure and net movement in funds</b> |       | <u>(14,484)</u>       | <u>(14,484)</u> |
| <b>Reconciliation of funds</b>                   |       |                       |                 |
| Total funds brought forward                      |       | 199,279               | 199,279         |
| <b>Total funds carried forward</b>               |       | <u>184,795</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 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<br>£      | £              | 2020<br>£      | £              |
|---|------|----------------|----------------|----------------|----------------|
| <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<br>Funds<br>£ | <b>Total Funds<br/>2021<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|-------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| <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<br>Funds<br>£ | <b>Total Funds<br/>2021<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| 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<br>Funds | Total Funds<br>2021 | Unrestricted<br>Funds | Total Funds<br>2020 |
|--------------------|-----------------------|---------------------|-----------------------|---------------------|
|                    | £                     | £                   | £                     | £                   |
| Rent and room hire | 17,265                | 17,265              | 22,839                | 22,839              |

#### 8. Investment income

|                          | Unrestricted<br>Funds | Total Funds<br>2021 | Unrestricted<br>Funds | Total Funds<br>2020 |
|--------------------------|-----------------------|---------------------|-----------------------|---------------------|
|                          | £                     | £                   | £                     | £                   |
| Bank interest receivable | 1,437                 | 1,437               | 1,203                 | 1,203               |

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

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

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

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

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

|                        | Activities<br>undertaken<br>directly | Support<br>costs | Total funds<br>2021 | Total fund<br>2020 |
|------------------------|--------------------------------------|------------------|---------------------|--------------------|
|                        | £                                    | £                | £                   | £                  |
| Direct Programme Costs | 66,784                               | 7,031            | 73,815              | 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):

|                                       | <b>2021</b> | 2020  |
|---------------------------------------|-------------|-------|
|                                       | <b>£</b>    | £     |
| Depreciation of tangible fixed assets | <b>598</b>  | 4,309 |

**13. Independent examination fees**

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

**14. Staff costs**

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

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

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:

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

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

**17. Debtors**

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

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

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

**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:

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

**21. Analysis of charitable funds**

**Unrestricted funds**

|                           | At<br>1 Apr 2020 | Income        | Expenditure     | Transfers | At<br>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<br>1 Apr 2019 | Income        | Expenditure      | Transfers    | At<br>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<br>Funds | Total Funds<br>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<br>Funds | Total Funds<br>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<br>£            | 2020<br>£            |
|-------------------------------------|----------------------|----------------------|
| <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>        |
| <br><b>Charitable activities</b>    |                      |                      |
| Affiliation fees                    | <u>-</u>             | <u>170</u>           |
| <br><b>Other trading activities</b> |                      |                      |
| Rent and room hire                  | <u>17,265</u>        | <u>22,839</u>        |
| <br><b>Investment income</b>        |                      |                      |
| Bank interest receivable            | <u>1,437</u>         | <u>1,203</u>         |
| <br><b>Total income</b>             | <u><u>62,683</u></u> | <u><u>76,505</u></u> |

# BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

#### YEAR ENDED 31 MARCH 2021

|  | 2021<br>£     | 2020<br>£      |
|--|---------------|----------------|
| <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/>          |