

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

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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
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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 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

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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 though 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
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	22,592	18,000	40,592	24,493
Other trading activities	6	19,319	-	19,319	19,725
Investment income	7	741	-	741	804
Total income		<u>42,652</u>	<u>18,000</u>	<u>60,652</u>	<u>45,022</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	3,256	-	3,256	3,256
Expenditure on charitable activities	9,10	68,949	-	68,949	67,189
Total expenditure		<u>72,205</u>	<u>-</u>	<u>72,205</u>	<u>70,445</u>
Net expenditure and net movement in funds		<u>(29,553)</u>	<u>18,000</u>	<u>(11,553)</u>	<u>(25,423)</u>
Reconciliation of funds					
Total funds brought forward		159,372	-	159,372	184,795
Total funds carried forward		<u>129,819</u>	<u>18,000</u>	<u>147,819</u>	<u>159,372</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 £	£
Fixed assets					
Tangible fixed assets	15		1,789		1,707
Current assets					
Debtors	16	5,359		2,798	
Cash at bank and in hand		149,039		168,017	
		<u>154,398</u>		<u>170,815</u>	
Creditors: amounts falling due within one year	17	<u>8,368</u>		<u>13,150</u>	
Net current assets			<u>146,030</u>		<u>157,665</u>
Total assets less current liabilities			<u>147,819</u>		<u>159,372</u>
Net assets			<u>147,819</u>		<u>159,372</u>
Funds of the charity					
Restricted funds			18,000		-
Unrestricted funds			<u>129,819</u>		<u>159,372</u>
Total charity funds	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 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.

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 £
Donations			
Donations	22,592	18,000	40,592
Grants			
Government grant income	-	-	-
	<u>22,592</u>	<u>18,000</u>	<u>40,592</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	14,151	-	14,151
Grants			
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

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	741	741	804	804

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

9. Expenditure on charitable activities by fund type

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

10. Expenditure on charitable activities by activity type

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

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	338	460

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,849	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 £
Cost					
At 1 April 2022	593,901	67,412	11,814	34,255	707,382
Additions	-	-	-	420	420
At 31 March 2023	<u>593,901</u>	<u>67,412</u>	<u>11,814</u>	<u>34,675</u>	<u>707,802</u>
Depreciation					
At 1 April 2022	593,901	66,661	10,858	34,255	705,675
Charge for the year	-	60	138	140	338
At 31 March 2023	<u>593,901</u>	<u>66,721</u>	<u>10,996</u>	<u>34,395</u>	<u>706,013</u>
Carrying amount					
At 31 March 2023	<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
	<u>5,359</u>	<u>2,798</u>

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
	<u>8,368</u>	<u>13,150</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 £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	<u>-</u>	<u>10,342</u>

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)	(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>129,819</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	-	18,000

	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	1,789
Current assets	154,398	154,398
Creditors less than 1 year	(8,368)	(8,368)
Net assets	<u>147,819</u>	<u>147,819</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)
Net assets	<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 £
Income and endowments		
Donations and legacies		
Donations	40,592	14,151
Government grant income	–	10,342
	<u>40,592</u>	<u>24,493</u>
 Other trading activities		
Rent and room hire	<u>19,319</u>	<u>19,725</u>
 Investment income		
Bank interest receivable	<u>741</u>	<u>804</u>
 Total income	<u><u>60,652</u></u>	<u><u>45,022</u></u>
 Expenditure		
Costs of raising donations and legacies		
Wages and salaries	<u>3,256</u>	<u>3,256</u>
 Expenditure on charitable activities		
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>
 Total expenditure	<u><u>72,205</u></u>	<u><u>70,445</u></u>
 Net expenditure	<u><u>(11,553)</u></u>	<u><u>(25,423)</u></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 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Wages and salaries	3,256	3,256
	<hr/>	<hr/>
Costs of raising donations and legacies	3,256	3,256
	<hr/>	<hr/>
Expenditure on charitable activities		
Direct Programme Costs		
<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/>
	61,940	60,332
	<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/>
	7,009	6,857
	<hr/>	<hr/>
Expenditure on charitable activities	68,949	67,189
	<hr/>	<hr/>