

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

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

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
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	53,110	-	53,110	40,592
Other trading activities	6	25,548	-	25,548	19,319
Investment income	7	619	-	619	741
Total income		<u>79,277</u>	<u>-</u>	<u>79,277</u>	<u>60,652</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	3,432	-	3,432	3,256
Expenditure on charitable activities	9,10	84,025	-	84,025	68,949
Total expenditure		<u>87,457</u>	<u>-</u>	<u>87,457</u>	<u>72,205</u>
Net expenditure and net movement in funds		<u>8,180</u>	<u>-</u>	<u>8,180</u>	<u>11,553</u>
Reconciliation of funds					
Total funds brought forward		129,819	18,000	147,819	159,372
Total funds carried forward		<u>121,639</u>	<u>18,000</u>	<u>139,639</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 £	£
Fixed assets					
Tangible fixed assets	15		1,451		1,789
Current assets					
Debtors	16	13,734		5,359	
Cash at bank and in hand		137,933		149,039	
		<u>151,667</u>		<u>154,398</u>	
Creditors: amounts falling due within one year	17	<u>13,479</u>		<u>8,368</u>	
Net current assets			<u>138,188</u>		<u>146,030</u>
Total assets less current liabilities			<u>139,639</u>		<u>147,819</u>
Net assets			<u><u>139,639</u></u>		<u><u>147,819</u></u>
Funds of the charity					
Restricted funds			8,000		18,000
Unrestricted funds			<u>131,639</u>		<u>129,819</u>
Total charity funds	19		<u><u>139,639</u></u>		<u><u>147,819</u></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 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.

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 £
Donations			
Donations	53,110	–	53,110
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	22,592	18,000	40,592

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Rent and room hire	25,548	25,548	19,319	19,319

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	619	619	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	3,432	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	76,946	61,940	61,940
Support costs	7,079	7,079	7,009	7,009
	84,025	84,025	68,949	68,949

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	Total funds 2024	Total fund 2023
	£	£	£	£
Direct Programme Costs	76,946	7,079	84,025	68,949

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	338	338

12. Independent examination fees

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

13. Staff costs

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

	2024	2023
	£	£
Wages and salaries	41,187	39,008
Employer contributions to pension plans	985	985
	42,172	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:

	2024	2023
	No.	No.
Number of staff - Administration	1	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 £	Total £
Cost					
At 1 April 2023 and 31 March 2024	593,901	67,412	11,814	34,675	707,802
Depreciation					
At 1 April 2023	593,901	66,721	10,996	34,395	706,013
Charge for the year	-	61	137	140	338
At 31 March 2024	593,901	66,782	11,133	34,535	706,351
Carrying amount					
At 31 March 2024	-	630	681	140	1,451
At 31 March 2023	-	691	818	280	1,789

16. Debtors

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

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
	<u>13,479</u>	<u>8,368</u>

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	(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>

	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	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>8,000</u>

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

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)
Net assets	131,639	8,000	139,639

	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)
Net assets	129,819	18,000	147,819

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	53,110	40,592
	<hr/>	<hr/>
Other trading activities		
Rent and room hire	25,548	19,319
	<hr/>	<hr/>
Investment income		
Bank interest receivable	619	741
	<hr/>	<hr/>
Total income	<u>79,277</u>	<u>60,652</u>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	3,432	3,256
	<hr/>	<hr/>
Expenditure on charitable activities		
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/>
	84,025	68,949
	<hr/>	<hr/>
Total expenditure	<u>87,457</u>	<u>72,205</u>
	<hr/>	<hr/>
Net expenditure	<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 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Wages and salaries	3,432	3,256
	<hr/>	<hr/>
Costs of raising donations and legacies	3,432	3,256
	<hr/>	<hr/>
Expenditure on charitable activities		
Direct Programme Costs		
<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/>
	76,946	61,940
	<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/>
	7,079	7,009
	<hr/>	<hr/>
Expenditure on charitable activities	(84,025)	(68,949)
	<hr/>	<hr/>