

COMPANY REGISTRATION NUMBER: 04347150
CHARITY REGISTRATION NUMBER: 1090789

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

31 MARCH 2025

LANGARD LIFFORD HALL LIMITED

Accountants and Registered Auditors

Lifford Hall

Lifford Lane

Kings Norton

Birmingham

B30 3JN

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

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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 2025

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

Reference and administrative details

Registered charity name Birmingham Association of Youth Clubs

Charity registration number 1090789

Company registration number 04347150

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

The trustees

A Buttery
L Moses
M Wellington
P Lindsey

Independent examiner R D Coton For and on behalf of Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
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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 2025

Structure, governance and management

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

Constitution

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

Method of appointment or election of Trustees

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

Organisational structure and decision making

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

Risk management

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 31 MARCH 2025

Objectives and activities

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

Our Mission

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

Our aims:

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

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

YEAR ENDED 31 MARCH 2025

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

Reserves Policy

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

Custodian Trustee

BAYC has no responsibility in this area.

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

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

Achievements and performance

This Year

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

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

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

BAYC Headquarters

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

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

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

Membership

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

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

Birmingham Youth Partnership

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

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

YEAR ENDED 31 MARCH 2025

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

OutCentral

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

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

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

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

Youth Work Training

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

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

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

This year, we delivered:

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

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

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

Summary

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

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

Financial review

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

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

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

Small company provisions

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

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

P Lindsey
Trustee
8 December 2025

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
YEAR ENDED 31 MARCH 2025

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIRMINGHAM ASSOCIATION OF YOUTH CLUBS *(continued)*
YEAR ENDED 31 MARCH 2025

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2025

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

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

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

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

31 MARCH 2025

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

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

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

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

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

P Lindsey
Trustee

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

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

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

3. Accounting policies *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

3. Accounting policies *(continued)*

Resources expended

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

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

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

Tangible assets

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

Depreciation

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

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

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

Financial instruments

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

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

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

Defined contribution plans

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

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

4. Limited by guarantee

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	42,378	42,378	53,110	53,110

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rent and room hire	26,885	26,885	25,548	25,548

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	-	-	619	619

8. Costs of raising donations and legacies

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

9. Expenditure on charitable activities by fund type

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

10. Expenditure on charitable activities by activity type

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

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	339	338

12. Independent examination fees

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

13. Staff costs

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

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

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

	2025	2024
	No.	No.
Number of staff - Administration	1	1

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

14. Trustee remuneration and expenses

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

15. Tangible fixed assets

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

16. Debtors

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

17. Creditors: amounts falling due within one year

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

18. Pensions and other post retirement benefits

Defined contribution plans

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

19. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

20. Analysis of net assets between funds

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

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

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

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS
COMPANY LIMITED BY GUARANTEE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

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

BIRMINGHAM ASSOCIATION OF YOUTH CLUBS

COMPANY LIMITED BY GUARANTEE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

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