

BRIGHTON YOUTH CENTRE

England & Wales · Charity number 1098557

Details

Status	Registered
Legal form	Charitable company
Company number	04541241
Registered	2003-07-15
Register	View on the Charity Commission register

Contact

Address	Brighton Youth Centre 64 Edward Street Brighton BN2 0JR
Phone	01273681368
Email	office@brightonyouthcentre.org.uk
Website	www.brightonyouthcentre.org.uk

Activities

Objects: TO HELP AND EDUCATE CHILDREN AND YOUNG PEOPLE TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES WITHIN A STRICTLY INTERDENOMINATIONAL AND APOLITICAL FRAMEWORK SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY, PROVIDING WHEREVER POSSIBLE EQUALITY OF OPPORTUNITY REGARDLESS OF SEX, RACE, MENTAL, PHYSICAL OR SENSORY ABILITY OR SEXUAL ORIENTATION

Activities: This Charity was formed to take over the assets of Brighton Youth Centre (charity no 305175) which it did from 1 April 2007. The objectives of Brighton Youth Centre are to help and educate children and young people, to enable them to develop their physical, mental and spiritual capacities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BRIGHTON AND HOVE
- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,743,620	£608,610	£8,548,758	6
2024-03-31	£1,456,680	£434,008	£2,413,757	6
2023-03-31	£338,950	£301,241	-	-
2022-03-31	£305,102	£272,502	-	-
2021-03-31	£333,401	£261,384	-	-

Trustees

Name	Role	Appointed
Ben Glazebrook		2020-06-29
Helen Thomas		2025-11-01
Julian Caddy		2025-11-01
Susan Shanks Cllr		2015-11-04

Accounts

REGISTERED COMPANY NUMBER: 04541241 (England and Wales)
REGISTERED CHARITY NUMBER: 1098557

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
BRIGHTON YOUTH CENTRE
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON YOUTH CENTRE

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FOR THE YEAR ENDED 31 MARCH 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of Brighton Youth Centre are to help and educate children and young people, to enable them to develop their physical, mental and spiritual capacities within a strictly interdenominational and apolitical framework so that they may grow to full maturity as individuals and members of society, providing wherever possible equality of opportunity regardless of sex, race, mental, physical or sensory ability or sexual orientation.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs, specifically on the "Objectives and Aims" and "Achievements and Performance" for the year, relate in detail to the benefit that the Charity provides to the public.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRATEGIC REPORT

Achievements and performance

Charitable activities

Background

Brighton Youth Centre [BYC] is a registered charity, dedicated to offering year-round activities, support and a safe social space for young people from Brighton & Hove, and the surrounding areas of East and West Sussex.

BYC, originally the Brighton Boys' Club, was founded in 1917, and has a rich history within the city, finding its home on John Street and Manchester Street, before standing on Edward Street for almost 80 years. In the last century, an estimated 30,000 young people have benefited from the support, activities and services provided by Brighton Youth Centre.

Currently, more than 1,500 young people use the BYC facilities every year.

Introduction

All young people need a place to go where they can feel they belong, where they can meet friends, and develop their interests.

Brighton Youth Centre (BYC) has provided that place for over 100 years. To ensure the work continues we have raised £7.5million and created a fully accessible, environmentally sustainable, state-of-the-art facility open seven days a week.

The building work is underway and we are currently delivering youth work from alternate premises. We continue to fundraise to fit out the new building with the best possible equipment and to increase our Youth Work delivery.

Our Organisation

For 100 years, Brighton Youth Centre (BYC) has been a thriving hub of activity, attracting over 1,500 young people every year. It is a valuable resource for young people who come from every ward in the city to access its services.

Whilst we work with young people of all ages are notably very effective at engaging older teenagers: 57% of our young people are 16+. The building is also used by a range of other organisations to support Young People.

Our Approach

Creating Empowering Spaces for Young People

Our youth work approach is rooted in the principles of informal education, voluntary participation, and association.

By owning our building, we have the unique ability to offer multiple spaces tailored to support a diverse range of young people. These spaces provide opportunities for young individuals to explore various groups, environments, and projects, fostering a sense of community and personal growth. Additionally, we extend our support to other youth-focused organisations by offering them access to our space and facilities.

Principles of Informal Education

Informal education is the cornerstone of our youth work approach. It emphasizes learning through experience and reflection rather than through formal instruction. This method allows young people to develop skills and knowledge in a natural and engaging manner. By participating in activities that interest them, young people are more likely to stay motivated and committed to their personal development. Informal education also encourages critical thinking and problem-solving, equipping young individuals with the tools they need to navigate life's challenges.

Voluntary Participation

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Voluntary participation is another fundamental principle of our approach. We believe that young people should have the freedom to choose the activities and projects they wish to engage in. This sense of autonomy fosters a sense of ownership and responsibility, leading to more meaningful and impactful experiences. By allowing young people to take charge of their own learning journey, we empower them to become active and engaged members of their communities.

Association and Community Building

Association is the third key principle of our youth work approach. We strive to create a sense of belonging and community among young people by providing spaces where they can interact, collaborate, and build lasting relationships. Our programs encourage young individuals to work together, share their experiences, and support one another. This sense of community fosters a supportive environment where young people feel valued and understood.

The Need - Our Young People

We are based in one of the city's most deprived wards, but young people come from across the city to access our services.

The city is one of the most deprived areas in the region; 1 in 3 children in Brighton and Hove live in poverty, and 1 in 5 are eligible for free school meals, which rose by 17% in 2021 (Citizens Advice in Brighton and Hove). These figures are increasing.

Most of the young people we support are experiencing disadvantage through deprivation. A divided city, home to 17 neighbourhoods, some of which have 40% of children living in poverty and where many of the city's Bangladeshi, Pakistani, Arab, Chinese and Black African residents live.

Over half (750) of our service users experience specific challenges such as being in care, young carers, homelessness, poor mental health, substance misuse and bullying. We have also noticed an increase in the need for snacks and more filling food in our sessions as young people come in noticeably hungry.

The city has a higher concentration than national averages of young people in care, with poor mental health, admitted to hospital for self-harm and those who are Not in Education, Employment or Training (NEET).

The lack of affordable, regular, and inclusive spaces where young people can build relationships with support from youthworkers leaves them isolated from society. Post- COVID, we have seen a huge increase in engagement from young people wanting to form human connections. Without positive opportunities, the cycle of low aspiration and mental and physical health problems associated with deprivation is likely to continue.

The Solution

We place young people's voices, aspirations, and concerns at the heart of everything we do, encouraging them to be part of all aspects of the centre and to get involved in shaping our programme. Our projects hold regular termly meetings for young people to give feedback on activities, bring ideas forward for projects that reflect their needs and interests, and be supported in developing those ideas.

Our youth workers are crucial to building relationships with many young people who come through BYC's doors. Our physical activities, games, and music events bring fun, structure, and consistency, creating new opportunities and broadening their horizons.

Our space is inclusive, friendly and open to all young people, with specific weekly meet-ups for young people who are need extra or specific support.

We are embarking on our biggest project to date, the rejuvenating of our building with a new build extension to bring the space up to date, fit for purpose and able to accommodate everyone.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The new centre will be a fully accessible, environmentally sustainable, state-of-the-art facility, open seven days a week.

Our Home

After decades of service, we are now transforming our building to sustain and grow all these amazing spaces and services and to provide a state-of-the-art youth hub for the young people of Brighton and Hove.

We are on schedule to reopen in Autumn 2025. While building work is being carried out we continue to deliver youth work and our projects in other spaces in the city centre.

The investment will transform youth work in the city, providing a city-wide hub supporting 2,500 to 3,500 young people each year.

Specifically the investment will:

Improve the health & wellbeing of local young people, providing new facilities for young people to come together, socialise and access vital services including counselling and healthcare.

Empower young people to be an active part of their communities, providing a city-wide hub for youth led activity and community engagement in Brighton & Hove.

Equip young people in the city with skills for life and work, delivering a holistic, joined up programme of personal, educational, and creative development opportunities and pathways to employment for young people who may not otherwise access them.

The building is being organised over four floors, making use of the full size of the site, and has been designed to enable us to run multiple groups in the building simultaneously.

It will include:

- Ground Floor: reception area and two music practice rooms
- First Floor: refurbished gym for five a side football, basketball and other sports and activities and large purpose-built, 150 capacity performance space for music and theatre performance
- Second Floor: separate entrance to youth club space with a kitchen facility, counselling and clinical health rooms, and two art workshop areas (art and digital) and garden space
- Top Floor: improved indoor skatepark almost double in size and height, with lift access and a viewing area

Future Vision

Our goal for the new building is to make Brighton Youth Centre a place that is available to young people every day for the next 100 years and beyond. Throughout the rebuild we have retained our core staff team and continued all our youth work activities from a temporary location. It was key for us to offer continuity of service to the young people we work with, and for our staff to develop ambitious plans to scale-up our operations and increase our impact when we re-open our building.

Our vision for the new space includes the following aims:

Ensure that young people always have a place to go We want to provide young people with a sustained service delivery as we move into our new premises.

We will be open 7 days a week- with a youth work team available at all times, so that young people have the support they need.

Meet the increase in demand

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Through increasing our activities and opening hours from our larger premises we will expand our reach to 2500-3000 young people annually.

Give young people access to wellbeing services

Through a new offering of GP and counselling rooms in the new building we can offer vital support to those in need.

Offer a hot meal to young people on a daily basis

We currently offer snacks to those attending our activities, but it is clear to our youth workers that there has been an increase in young people attending who are likely not to be getting an evening meal elsewhere. We see it as a priority to be able to offer hot food as part of our future delivery, to combat the effects of the cost of living crisis on the young people we work with.

Improve the quality of service to young people and partner organisations Increasing our opening hours and being able to fully staff our new building will allow us to ensure continuity of service to young people and our partner organisations. Our building will be a city-wide hub for youth work in the area, delivering a holistic, joined up programme of personal, educational and creative development opportunities for young people who may not otherwise have access them.

Sustainability

As part of the refurbish and rebuild of the youth centre we are looking to take advantage of this work to install cost saving equipment. The amount of work needed to make the building fully accessible and fit for purpose has been factored into the plans but we still require additional funds to kit-out the building in a way that will create long-term savings through energy efficiency.

Our sustainability statement was compiled by Delta Green, who were appointed during the design stage of our building project to analyse and report on simulated energy consumption for the proposed new-build areas of the redevelopment, and to suggest improvements that could be incorporated into the refurbishment of the existing parts of the building that are being retained.

A summary of the measures they proposed are:

- To improve the design of the building fabric and services to maximise passive design elements through natural daylight and solar gain to improve energy efficiency.
- The design for the building follows the 'fabric first' principles, focusing on improving the U values of fabric elements and ensuring the building is airtight, in order to reduce the heat loss.
 - Eliminate fossil fuel heating systems and install air source heat pumps.
 - Installing PV panels on the flat roof to provide on-site renewable electricity generation.
 - Promotion of cycling and walking with cycle storage spaces and enabling safe pedestrian access.

Equality, Diversity, Inclusion

BYC increases participation and community cohesion. We firmly believe that young people are not just individuals in need of education but have plenty to offer as educators themselves. Our building and activities provide a space for young people to come together, placing the emphasis on teamwork and collaboration and supporting young people to learn from one another.

Equality, diversity, and inclusion are embedded in our activities. There is a racial, social, and cultural mix within the groups, and we take every opportunity to promote learning and understanding of themselves and others. This provides an invaluable space for young people to explore and celebrate the rich mix of their different stories, experiences, and ideas about the world.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Our People

Leadership

Mike Roe who has been the CEO of Brighton Youth Centre for 16 years. He started in youth work as a sessional worker in 1984 and qualified in 1989. His experience includes community-based drugs work in London and Birmingham and large centre-based youth work for over 30 years.

The board have experience of working in the youth sector local and nationally, including extensive experience delivering complex projects and partnership contracts across Brighton and Hove:

Toby Moore (chair): Creator and Director of Tedx Brighton. Founder of Content Club, a content strategy for creative industry.

Ben Glazebrook: over 20 years of working in the voluntary and community sector in youth training, youth counselling and community arts projects.

Sue Shanks: spent many years as a youth worker before becoming a youth work lecturer at the University of the West of England.

Nigel Jenner: previously head of the centre - over 30 years local authority youth experience. Works with Sussex Pathways.

Highlighting Our Projects

YOUTH CLUB: Regular youth clubs for different age groups. There's a range of activities each week- arts, music, gaming, cooking, music, sports, pool- for young people to take part, or they can just come along and hang out. There's always food on offer and the skate park is open and free to access.

Currently, about 50-60 young people aged 11+ attend each week. Most of the young people who attend have a lot going on in their lives: some are in care; struggling at or excluded from school; with special educational needs; dealing with family problems or mental health issues.

B.FEST: is a celebration of youth culture, and it offers young people in Brighton, Sussex and across the Southeast a wealth of creative opportunities to perform, participate or attend over 50+ performances, exhibitions, and workshops. Delivered for and by young people in partnership with over 30 professional artists and cultural organisations, it aims to celebrate youth culture and bring more creative opportunities to young people, attracting 1000+ young people each year.

B.Game: is a youth-led group weekly gaming club for young people. and inclusive safe space. Young people can socialise, build bonds and relationships, explore a variety of games and access educational opportunities.

SKATEPARK: The only indoor skateboarding space in the Brighton area. We teach skateboarding and provide a safe, friendly, and supervised place to practise where young people can talk to youth workers. We also run sessions for specific groups, for example girls' night helps support young women getting into skateboarding. We regularly run the Go Skate Project, working with referred young people struggling with mental health, using skateboarding as a pathway to better wellbeing. Annually the skatepark reaches 700 young people aged 13 - 19.

PUPIL REFERRAL UNIT: With the Pupil Referral Unit to introduce young people who have been permanently excluded from school or are on programmes to avoid permanent exclusion to activities available to them at the youth centre.

Monitoring and Evaluation

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

We monitor KPI's, responding to what's working and testing new approaches. We use daily registers. Sessions close with the completion of a session log, including feedback received from young people in the session and observations from the youth worker. Time is taken after the session to cover safeguarding or operational issues and monitoring young people's progress towards change. Working collectively allows us to share best practices and resources so we can strategically address the needs of young people.

Our measures for success are:

- Improved participation in group activities Increased attendance
- Improved communication skills (both self-reported and observed)
- Self-reported improvements in self-esteem and confidence in social settings, and improved communication and social confidence reports from parents, teachers, and social workers.

Financial review

Financial position

The Statement of Financial Activities shows a positive net movement in funds for the year of £6,135,001 (2024: £1,049,822) and total funds at the year end of £8,548,758 (2024: £2,429,580).

The Charity's reserves in the form of Net Current Assets for the year end were £475,604 (2024: £254,384).

Brighton Youth Centre maintains books and records of its financial affairs in accordance with best practice regulatory guidance and current legislation.

Management Committee Members are made fully aware of the financial affairs and the financial implications of its decision-making.

The day-to-day management of its financial affairs are undertaken by the CEO and Administrator, who adheres to policies, regulations, procedures and standing orders approved by the Trustees. All cheque exceeding £1,500 requires the formal signature of at least one of the nominated Management Committee Members in addition to the CEO or Centre manager.

Reserves policy

Unrestricted funds are freely available for use in the furtherance of the objectives of the Charity.

Restricted funds are either those funds which are subject to specific conditions imposed by the donor or which have been considered ring fenced by the Trustees. All such funds received during the period were offset against expenditure to the extent to which they were permitted to do so. Income is shown on these funds when it is received. Details of movements on the Statement of Financial Activities are set out in the financial statements.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRATEGIC REPORT

Future plans

We are rebuilding BYC to make it a place that is available to young people seven days a week for the next 50 years and beyond, to ensure that the building is fully accessible and environmentally sustainable and can provide the best staff, services and facilities for our young people.

To do this we have raised £7.4 million from Brighton and Hove City Council and the Youth Investment Fund. This investment will transform youth work in the city, providing a city wide hub supporting 2,000- 3,000 young people each year and more than doubling the number of young people participating in youth work across the city. It will:- Improve the health & wellbeing of local young people, providing new facilities for young people to come together, socialise and access vital services including counselling and healthcare.- Empower young people to be an active part of their communities, providing a city wide hub for youth led activity and community engagement in Brighton & Hove- Equip young people in the city with skills for life and work, delivering a holistic, joined up programme of personal, educational and creative development opportunities and pathways to employment for young people who may not otherwise access them

"For us, the most important thing about Brighton Youth Centre is the people and the community. Having a new and improved building would allow this amazing dynamic to continue to thrive and grow." Joe Palmer, co-founder,BlockBuilders

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity, is constituted as a company limited by guarantee and a registered charity and has no share capital, and is governed by its Memorandum and Articles of Association. It has no issued share capital but each member of the company has guaranteed to subscribe £1 in the event of the company becoming insolvent. The Articles of Association provide that the business of the company shall be managed by the management committee of the Charity.

It was registered as a charity on 15 July 2003, having been incorporated as a company on 20 September 2002 to take over the assets and liabilities of the previous Brighton Youth Centre charity no 305175. The assets and liabilities of Brighton Youth Centre, charity no 305175, were transferred to the company on 1 April 2007.

Recruitment and appointment of new trustees

All Directors of the company are members of the Management Committee, and the Committee is responsible for the appointment of any members.

Election of Officer Positions of the Charity is by approval at the Charity's quarterly meetings on the basis of willingness to serve and possession of an appropriate professional background and experience to perform the Officer's duties.

Newly appointed Management Committee Members are provided with an induction pack of relevant documents of the Charity, together with an initial briefing as to the background and ideas of the Charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The activities of the Charity are advised and monitored by the Board of Trustees/Directors who meet four times a year to ensure that the company fulfils its objectives and complies with the requirements of the Charity Commission and Company Law. The Charity Directors/Trustees have legal responsibility for the overall management and control of the Charity. The Trustees also use their expertise to support various aspects of the running of the Charity.

The work of implementing most of their policies is the responsibility of the CEO Michael Roe who in turn manages the key staff including the Lead Youth Worker, Skate Park Coordinator, B.fest Coordinator and Administrator. These staff manage sessional workers and volunteers.

Planning involves members all staff and volunteers and Trustees/Directors. With the Trustees/Directors giving final approval to plans and expenditure on an annual basis.

Risk management

The Trustee/Directors have conducted their own risk review of the major risks to which the Charity is exposed. Risk management is a standing item at Trustee meeting and policies and procedures are in place to identify and mitigate risk. These policies include financial controls and reporting, building and equipment checks and safeguarding practice designed to maximise the safety and support of Young People and Staff.

All procedures are periodically reviewed by the CEO to ensure they still meet the needs of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04541241 (England and Wales)

Registered Charity number

1098557

Registered office

64 Edward Street
Brighton
East Sussex
BN2 2JA

Trustees -

Ms S Shanks
A Jenner (resigned 31/3/2025)
T Moore (resigned 1/11/2025)
B Glazebrook
J D C Caddy (appointed 1/11/2025)
Ms H Thomas (appointed 1/11/2025)

Senior Statutory Auditor

Shona Wardrop C.A.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

The Co-operative Bank
PO Box 1011
Balloon Street
Manchester
M60 4EP

Investment Advisers

HSBC Trust Company (UK) Limited
PO Box 880
Southampton
SO15 1WP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brighton Youth Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

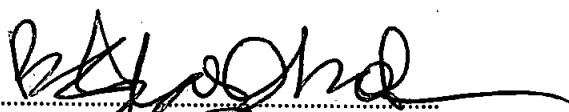
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ...27 JAN 26... and signed on the board's behalf by:


.....
B Glazebrook - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIGHTON YOUTH CENTRE

Opinion

We have audited the financial statements of Brighton Youth Centre (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and; except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BRIGHTON YOUTH CENTRE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIGHTON YOUTH CENTRE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale
- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:
 - o Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - o The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- Carried out substantive testing on income and expenditure
- Re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

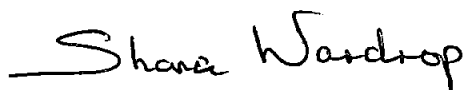
**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BRIGHTON YOUTH CENTRE**

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shona Wardrop C.A. (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 27. 1. 26

BRIGHTON YOUTH CENTRE**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

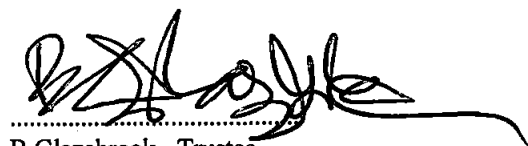
	Notes	Unrestricted funds £	Property Fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	188,705	-	6,515,534	6,704,239	1,304,043
Charitable activities	4					
Youth Work Activities		7,901	-	-	7,901	78,840
Youth Centre Lettings		12,178	-	-	12,178	68,781
Investment income	3	19,301	-	1	19,302	5,016
Total		<u>228,085</u>	<u>-</u>	<u>6,515,535</u>	<u>6,743,620</u>	<u>1,456,680</u>
EXPENDITURE ON						
Raising funds	5	2,628	-	-	2,628	2,779
Charitable activities	6					
Youth Work Activities		23,363	-	279,061	302,424	272,349
Youth Centre Expenditure		7,990	-	295,568	303,558	158,880
Total		<u>33,981</u>	<u>-</u>	<u>574,629</u>	<u>608,610</u>	<u>434,008</u>
Net gains/(losses) on investments		<u>(9)</u>	<u>-</u>	<u>-</u>	<u>(9)</u>	<u>11,327</u>
NET INCOME		194,095	-	5,940,906	6,135,001	1,033,999
RECONCILIATION OF FUNDS						
Total funds brought forward		498,543	975,000	940,214	2,413,757	1,379,758
TOTAL FUNDS CARRIED FORWARD		<u><u>692,638</u></u>	<u><u>975,000</u></u>	<u><u>6,881,120</u></u>	<u><u>8,548,758</u></u>	<u><u>2,413,757</u></u>

The notes form part of these financial statements

BRIGHTON YOUTH CENTRE (REGISTERED NUMBER: 04541241)**BALANCE SHEET**
31 MARCH 2025

	Notes	Unrestricted funds £	Property Fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Tangible assets	13	9,849	975,000	4,636,134	5,620,983	1,847,210
Investments	14	207,185	-	-	207,185	202,012
		<u>217,034</u>	<u>975,000</u>	<u>4,636,134</u>	<u>5,828,168</u>	<u>2,049,222</u>
CURRENT ASSETS						
Debtors	15	33,575	-	-	33,575	18,233
Cash at bank		837,233	-	2,244,986	3,082,219	487,539
		<u>870,808</u>	<u>-</u>	<u>2,244,986</u>	<u>3,115,794</u>	<u>505,772</u>
CREDITORS						
Amounts falling due within one year	16	(395,204)	-	-	(395,204)	(141,237)
		<u>475,604</u>	<u>-</u>	<u>2,244,986</u>	<u>2,720,590</u>	<u>364,535</u>
NET CURRENT ASSETS						
		<u>475,604</u>	<u>-</u>	<u>2,244,986</u>	<u>2,720,590</u>	<u>364,535</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>692,638</u>	<u>975,000</u>	<u>6,881,120</u>	<u>8,548,758</u>	<u>2,413,757</u>
NET ASSETS						
		<u>692,638</u>	<u>975,000</u>	<u>6,881,120</u>	<u>8,548,758</u>	<u>2,413,757</u>
FUNDS						
Unrestricted funds	18				1,667,638	1,473,543
Restricted funds					6,881,120	940,214
					<u>8,548,758</u>	<u>2,413,757</u>
TOTAL FUNDS						
					<u>8,548,758</u>	<u>2,413,757</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 JAN 2026 and were signed on its behalf by:



B Glazebrook - Trustee

The notes form part of these financial statements

BRIGHTON YOUTH CENTRE**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	6,363,424	730,504
Net cash provided by operating activities		6,363,424	730,504
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,774,659)	(870,911)
Purchase of fixed asset investments		(53,859)	(52,003)
Sale of fixed asset investments		48,677	50,149
Interest received		11,097	-
Net cash used in investing activities		(3,768,744)	(872,765)
Change in cash and cash equivalents in the reporting period		2,594,680	(142,261)
Cash and cash equivalents at the beginning of the reporting period		487,539	629,800
Cash and cash equivalents at the end of the reporting period		3,082,219	487,539

The notes form part of these financial statements

BRIGHTON YOUTH CENTRE**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	6,135,001	1,033,999
Adjustments for:		
Depreciation charges	886	334
Losses/(gain) on investments	9	(11,327)
Interest received	(11,097)	-
(Increase)/decrease in debtors	(15,342)	75,413
Increase/(decrease) in creditors	253,967	(367,915)
Net cash provided by operations	<u>6,363,424</u>	<u>730,504</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank	<u>487,539</u>	<u>2,594,680</u>	<u>3,082,219</u>
	<u>487,539</u>	<u>2,594,680</u>	<u>3,082,219</u>
Total	<u>487,539</u>	<u>2,594,680</u>	<u>3,082,219</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

The charity meets the definition of a public benefit entity as defined by FRS102.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations are only included in the Statement of Financial Activities when the Charity has an unconditional entitlement to the resources.

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income, the amount can be quantified with reasonable accuracy and the Trustees are virtually certain they will receive the resources.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities is accounted for when earned.

The value of any voluntary help received is not included in the Accounts but is described in the Trustees Annual Report.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Straight line over 10 years
Plant and machinery	- Straight line over 10 years

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

The Charity does not have a minimum value for the capitalisation of fixed assets.

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds - these are the funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

BRIGHTON YOUTH CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Financial Assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Financial Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	21,372	10,981
Grants	6,682,867	1,293,062
	<u>6,704,239</u>	<u>1,304,043</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Brighton & Hove CC	1,861,973	55,337
Chalk Cliff Trust	5,000	-
Ace Lottery	58,033	25,530
University of Sussex	(700)	-
Pebble Trust	10,000	-
Sussex PCC	-	500
Youth Investment Fund	4,698,561	1,211,695
National Lottery Awards for All	20,000	-
Primark - UK Youth	30,000	-
	<u>6,682,867</u>	<u>1,293,062</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**3. INVESTMENT INCOME**

	2025	2024
	£	£
Dividends	8,205	5,016
Deposit account interest	11,097	-
	<u>19,302</u>	<u>5,016</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Youth Work Income	Youth Work Activities	7,901	78,840
Youth Centre Lettings	Youth Centre Lettings	12,178	68,781
		<u>20,079</u>	<u>147,621</u>

5. RAISING FUNDS**Raising donations and legacies**

	2025	2024
	£	£
Investment brokers fee	<u>2,628</u>	<u>2,779</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Youth Work Activities	302,424	-	302,424
Youth Centre Expenditure	294,818	8,740	303,558
	<u>597,242</u>	<u>8,740</u>	<u>605,982</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025	2024
	£	£
Staff costs	259,753	234,393
Rates and water	59,733	480
Insurance	5,242	11,095
Light and heat	18,289	13,084
Telephone	1,997	752
Postage and stationery	4,224	1,928
Sundries	3,715	5,628
Activity costs	40,655	34,622
Depreciation	886	333
Building repairs	6,074	5,135
Cleaning	1,424	2,213
Bank charges	376	177
Computer costs	1,693	264
Travel costs	1,846	327
Training	2,016	3,334
Bookkeeping	2,805	1,820
Copier rental	778	918
Professional fees	185,736	106,326
	<u>597,242</u>	<u>422,829</u>

8. SUPPORT COSTS

	Governance costs
	£
Youth Centre Expenditure	<u>8,740</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	8,740	8,400
Depreciation - owned assets	<u>886</u>	<u>334</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	241,044	219,272
Social security costs	14,434	11,119
Other pension costs	4,275	4,002
	<u>259,753</u>	<u>234,393</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Youth centre employees	<u>15</u>	<u>15</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>-</u>

The number of employees on a full time equivalent basis was 6 (2024: 6).

Key Management Personnel remuneration amounted to £79,157 (2024: £54,118)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Property Fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	92,348	-	1,211,695	1,304,043
Charitable activities				
Youth Work Activities	78,840	-	-	78,840
Youth Centre Lettings	68,781	-	-	68,781
Investment income	<u>5,016</u>	<u>-</u>	<u>-</u>	<u>5,016</u>
Total	<u>244,985</u>	<u>-</u>	<u>1,211,695</u>	<u>1,456,680</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Property Fund £	Restricted funds £	Total funds £
EXPENDITURE ON				
Raising funds	2,779	-	-	2,779
Charitable activities				
Youth Work Activities	87,888	-	184,461	272,349
Youth Centre Expenditure	55,526	-	103,354	158,880
Total	146,193	-	287,815	434,008
Net gains on investments	11,327	-	-	11,327
NET INCOME	110,119	-	923,880	1,033,999
Transfers between funds	(991,334)	975,000	16,334	-
Net movement in funds	(881,215)	975,000	940,214	1,033,999
RECONCILIATION OF FUNDS				
Total funds brought forward	1,379,758	-	-	1,379,758
TOTAL FUNDS CARRIED FORWARD	498,543	975,000	940,214	2,413,757

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 April 2024	1,845,692	197,272	3,318	2,046,282
Additions	3,767,884	-	6,775	3,774,659
	<u>5,613,576</u>	<u>197,272</u>	<u>10,093</u>	<u>5,820,941</u>
DEPRECIATION				
At 1 April 2024	-	197,272	1,800	199,072
Charge for year	-	-	886	886
	<u>-</u>	<u>197,272</u>	<u>2,686</u>	<u>199,958</u>
NET BOOK VALUE				
At 31 March 2025	<u>5,613,576</u>	<u>-</u>	<u>7,407</u>	<u>5,620,983</u>
At 31 March 2024	<u>1,845,692</u>	<u>-</u>	<u>1,518</u>	<u>1,847,210</u>

14. FIXED ASSET INVESTMENTS

	2025 £	2024 £
Value at 1 April 2024	202,012	188,831
Additions	58,859	52,003
Disposal proceeds	(48,677)	(50,149)
(Loss)/Gain on disposal	<u>(9)</u>	<u>11,327</u>
Value at 31 March 2025	<u>207,185</u>	<u>202,012</u>
Historical Cost (including cash held by brokers)	<u>218,171</u>	<u>210,609</u>

Investments, including cash balances of £5,046, are £4,256 within the United Kingdom and £207,975 overseas.

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	14,485	13,580
Other debtors	5,340	4,653
Prepayments and accrued income	13,750	-
	<u>33,575</u>	<u>18,233</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	2,834	5,692
Other creditors	12,604	958
Accruals and deferred income	7,500	3,562
Accrued expenses	372,266	131,025
	<u>395,204</u>	<u>141,237</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	30,650	69,400
Between one and five years	-	30,650
	<u>30,650</u>	<u>100,050</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****18. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	498,543	194,095	692,638
Property Fund	975,000	-	975,000
	<u>1,473,543</u>	<u>194,095</u>	<u>1,667,638</u>
Restricted funds			
Rebuild - Capital Fund	825,939	5,926,703	6,752,642
Rebuild - Revenue Fund	114,275	4,203	118,478
Skate Park	-	10,000	10,000
	<u>940,214</u>	<u>5,940,906</u>	<u>6,881,120</u>
TOTAL FUNDS	<u>2,413,757</u>	<u>6,135,001</u>	<u>8,548,758</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	228,085	(33,981)	(9)	194,095
Restricted funds				
Rebuild - Capital Fund	5,926,703	-	-	5,926,703
Rebuild - Revenue Fund	578,832	(574,629)	-	4,203
Skate Park	10,000	-	-	10,000
	<u>6,515,535</u>	<u>(574,629)</u>	<u>-</u>	<u>5,940,906</u>
TOTAL FUNDS	<u>6,743,620</u>	<u>(608,610)</u>	<u>(9)</u>	<u>6,135,001</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2025**18. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	1,379,758	110,119	(991,334)	498,543
Property Fund	-	-	975,000	975,000
	<u>1,379,758</u>	<u>110,119</u>	<u>(16,334)</u>	<u>1,473,543</u>
Restricted funds				
Rebuild - Capital Fund	-	809,605	16,334	825,939
Rebuild - Revenue Fund	-	114,275	-	114,275
	<u>-</u>	<u>923,880</u>	<u>16,334</u>	<u>940,214</u>
TOTAL FUNDS	<u>1,379,758</u>	<u>1,033,999</u>	<u>-</u>	<u>2,413,757</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	244,985	(146,193)	11,327	110,119
Restricted funds				
Rebuild - Capital Fund	809,605	-	-	809,605
Rebuild - Revenue Fund	402,090	(287,815)	-	114,275
	<u>1,211,695</u>	<u>(287,815)</u>	<u>-</u>	<u>923,880</u>
TOTAL FUNDS	<u>1,456,680</u>	<u>(434,008)</u>	<u>11,327</u>	<u>1,033,999</u>

The balance on the Capital Fund at 31 March 2025 includes £2,158,819 of cash not yet spent on the property rebuild by the year end.

BRIGHTON YOUTH CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

19. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £4,226 (2024: £4,002). At the year end £675 was due to the provider (2024: £943).

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Accounts

REGISTERED COMPANY NUMBER: 04541241 (England and Wales)
REGISTERED CHARITY NUMBER: 1098557

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
BRIGHTON YOUTH CENTRE
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON YOUTH CENTRE
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FOR THE YEAR ENDED 31 MARCH 2024

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BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of Brighton Youth Centre are to help and educate children and young people, to enable them to develop their physical, mental and spiritual capacities within a strictly interdenominational and apolitical framework so that they may grow to full maturity as individuals and members of society, providing wherever possible equality of opportunity regardless of sex, race, mental, physical or sensory ability or sexual orientation.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs, specifically on the "Objectives and Aims" and "Achievements and Performance" for the year, relate in detail to the benefit that the Charity provides to the public.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

STRATEGIC REPORT

Charitable activities

Background

Brighton Youth Centre [BYC] is a registered charity), dedicated to offering year-round activities, support and a safe social space for young people from Brighton & Hove, and the surrounding areas of East and West Sussex.

BYC, originally the Brighton Boys' Club, was founded in 1917, and has a rich history within the city, finding its home on John Street and Manchester Street, before standing on Edward Street for almost 80 years. In the last century, an estimated 30,000 young people have benefited from the support, activities and services provided by Brighton Youth Centre. Currently, more than 1,500 young people use the BYC facilities every year.

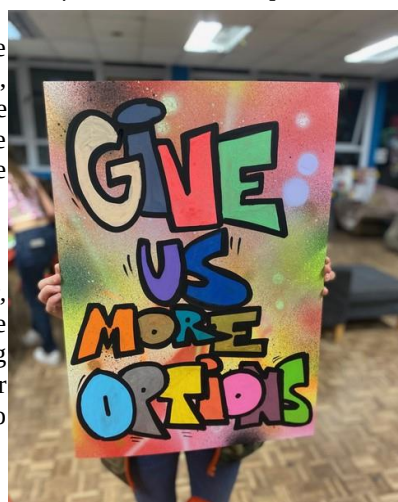
Introduction

All young people need a place to go where they can feel they belong, where they can meet friends, and develop their interests.

Brighton Youth Centre (BYC) has provided that place for over 100 years. To ensure the work continues we have raised £7.5million to create a fully accessible, environmentally sustainable, state-of-the-art facility, open seven days a week. The building work is underway and we are currently delivering youth work from alternate premises. We continue to fundraise to fit out the new building with the best possible equipment and to increase our Youth Work delivery.

Our Organisation

For 100 years, Brighton Youth Centre (BYC) has been a thriving hub of activity, attracting over 1,500 young people every year. It is a valuable resource for young people who come from every ward in the city to access its services. Whilst we work with young people of all ages are notably very effective at engaging older teenagers: 57% of our young people are 16+. The building is also used by a range of other organisations to support Young People.



Our Approach

Creating Empowering Spaces for Young People

Our youth work approach is rooted in the principles of informal education, voluntary participation, and association. By owning our building, we have the unique ability to offer multiple spaces tailored to support a diverse range of young people. These spaces provide opportunities for young individuals to explore various groups, environments, and projects, fostering a sense of community and personal growth. Additionally, we extend our support to other youth-focused organisations by offering them access to our space and facilities.

"BYC is a social place that I feel safe in and gives me support to actually express myself. If it was open more, I would come pretty much every day."

Alex

Principles of Informal Education

Informal education is the cornerstone of our youth work approach. It emphasizes learning through experience and reflection rather than through formal instruction. This method allows young people to develop skills and knowledge in a natural and engaging manner. By participating in activities that interest them, young people are more likely to stay motivated and committed to their personal development. Informal education also encourages critical thinking and problem-solving, equipping young individuals with the tools they need to navigate life's challenges.

Voluntary Participation

Voluntary participation is another fundamental principle of our approach. We believe that young people should have the freedom to choose the activities and projects they wish to engage in. This sense of autonomy fosters a sense of ownership and responsibility, leading to more meaningful and impactful experiences. By allowing young people to take charge of their own learning journey, we empower them to become active and engaged members of their communities.

BRIGHTON YOUTH CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Association and Community Building

Association is the third key principle of our youth work approach. We strive to create a sense of belonging and community among young people by providing spaces where they can interact, collaborate, and build lasting relationships. Our programs encourage young individuals to work together, share their experiences, and support one another. This sense of community fosters a supportive environment where young people feel valued and understood.

The Need - Our Young People

We are based in one of the city's most deprived wards, but young people come from across the city to access our services.

The city is one of the most deprived areas in the region; 1 in 3 children in Brighton and Hove live in poverty, and 1 in 5 are eligible for free school meals, which rose by 17% in 2021 (Citizens Advice in Brighton and Hove). These figures are increasing.

Most of the young people we support are experiencing disadvantage through deprivation. A divided city, home to 17 neighbourhoods, some of which have 40% of children living in poverty and where many of the city's Bangladeshi, Pakistani, Arab, Chinese and Black African residents live.

Over half (750) of our service users experience specific challenges such as being in care, young carers, homelessness, poor mental health, substance misuse and bullying. We have also noticed an increase in the need for snacks and more filling food in our sessions as young people come in noticeably hungry.

The city has a higher concentration than national averages of young people in care, with poor mental health, admitted to hospital for self-harm and those who are Not in Education, Employment or Training (NEET).

The lack of affordable, regular, and inclusive spaces where young people can build relationships with support from youth workers leaves them isolated from society. Post- COVID, we have seen a huge increase in engagement from young people wanting to form human connections. Without positive opportunities, the cycle of low aspiration and mental and physical health problems associated with deprivation is likely to continue.

"I come here because I feel comfortable here. I eat food because I don't really have money for food, and I can get food for free here. I also come here to sing, and I feel better when I sing because I feel more confident. I think it would really help young people if it was open more."

Jess



BRIGHTON YOUTH CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The Solution

We place young people's voices, aspirations, and concerns at the heart of everything we do, encouraging them to be part of all aspects of the centre and to get involved in shaping our programme. Our projects hold regular termly meetings for young people to give feedback on activities, bring ideas forward for projects that reflect their needs and interests, and be supported in developing those ideas.

Our youth workers are crucial to building relationships with many young people who come through BYC's doors. Our physical activities, games, and music events bring fun, structure, and consistency, creating new opportunities and broadening their horizons.

Our space is inclusive, friendly and open to all young people, with specific weekly meet-ups for young people who are need extra or specific support.

We are embarking on our biggest project to date, the rejuvenating of our building with a new build extension to bring the space up to date, fit for purpose and able to accommodate everyone. The new centre will be a fully accessible, environmentally sustainable, state-of-the-art facility, open seven days a week.

A new building would represent an enormous asset for us. We work with young people who are bringing a lot of difficult experiences and emotions so it is vital that we have a space that is safe, informal and does not feel like school or a service: a place where the young women feel they can belong, get creative and be inspired. Improved facilities would increase engagement and encourage more linking up with the wider work BYC do, for us and for the girls taking part."

Jo Bates, Co-Director, Miss Represented



Our Home

After decades of service, it is now vital to transform our building to sustain and grow all these amazing spaces and services and to provide a state-of-the-art youth hub for the young people of Brighton and Hove.

We are on schedule to reopen in Autumn 2025. While building work is being carried out we continue to deliver youth work and our projects in other spaces in the city centre.

The investment will transform youth work in the city, providing a city-wide hub supporting 2,500 to 3,500 young people each year.

Specifically the investment will:

- Improve the health & wellbeing of local young people, providing new facilities for young people to come together, socialise and access vital services including counselling and healthcare.
- Empower young people to be an active part of their communities, providing a city-wide hub for youth led activity and community engagement in Brighton & Hove.



BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

- Equip young people in the city with skills for life and work, delivering a holistic, joined up programme of personal, educational, and creative development opportunities and pathways to employment for young people who may not otherwise access them.

The building will be organised over four floors, making use of the full size of the site, and has been designed to enable us to run multiple groups in the building simultaneously.

It will include:

- Ground Floor: reception area and two music practice rooms
- First Floor: refurbished gym for five a side football, basketball and other sports and activities and large purpose-built, 150 capacity performance space for music and theatre performance
- Second Floor: separate entrance to youth club space with a kitchen facility, counselling and clinical health rooms, and two art workshop areas (art and digital) and garden space
- Top Floor: improved indoor skatepark almost double in size and height, with lift access and a viewing area

“A new and bigger space will allow us to meet the demand for the huge number of young people that love skateboarding. Not only will we be able to accommodate more people, it will provide more ways for them to challenge and express themselves and additional seating and lift access will also allow us to run regular events to bring the community together.”

Liam Teague, BYC Skatepark Project Coordinator

Future Vision

Our goal for the new building is to make Brighton Youth Centre a place that is available to young people every day for the next 100 years and beyond. Throughout the rebuild we have retained our core staff team and continued all our youth work activities from a temporary location. It was key for us to offer continuity of service to the young people we work with, and for our staff to develop ambitious plans to scale-up our operations and increase our impact when we re-open our building.

Our vision for the new space includes the following aims:

Ensure that young people always have a place to go

We want to provide young people with a sustained service delivery as we move into our new premises.

We will be open **7 days a week** - with a youth work team available at all times, so that young people have the support they need.

Meet the increase in demand

Through increasing our activities and opening hours from our larger premises we will expand our reach to 2500-3000 young people annually.

Give young people access to wellbeing services

Through a new offering of GP and counselling rooms in the new building we can offer vital support to those in need.

Offer a hot meal to young people on a daily basis

We currently offer snacks to those attending our activities, but it is clear to our youth workers that there has been an increase in young people attending who are likely not to be getting an evening meal elsewhere. We see it as a priority to be able to offer hot food as part of our future delivery, to combat the effects of the cost of living crisis on the young people we work with.



BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

Improve the quality of service to young people and partner organisations

Increasing our opening hours and being able to fully staff our new building will allow us to ensure continuity of service to young people and our partner organisations. Our building will be a city-wide hub for youth work in the area, delivering a holistic, joined up programme of personal, educational and creative development opportunities for young people who may not otherwise have access them.



Sustainability

As part of the refurbish and rebuild of the youth centre we are looking to take advantage of this work to install cost saving equipment. The amount of work needed to make the building fully accessible and fit for purpose has been factored into the plans but we still require additional funds to kit-out the building in a way that will create long-term savings through energy efficiency.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

Our sustainability statement was compiled by Delta Green, who were appointed during the design stage of our building project to analyse and report on simulated energy consumption for the proposed new-build areas of the redevelopment, and to suggest improvements that could be incorporated into the refurbishment of the existing parts of the building that are being retained.

A summary of the measures they proposed are:

- To improve the design of the building fabric and services to maximise passive design elements through natural daylight and solar gain to improve energy efficiency.
- The design for the building follows the 'fabric first' principles, focusing on improving the U values of fabric elements and ensuring the building is airtight, in order to reduce the heat loss.
- Eliminate fossil fuel heating systems and install air source heat pumps.
- Installing PV panels on the flat roof to provide on-site renewable electricity generation.
- Promotion of cycling and walking with cycle storage spaces and enabling safe pedestrian access.

Equality, Diversity, Inclusion

BYC increases participation and community cohesion. We firmly believe that young people are not just individuals in need of education but have plenty to offer as educators themselves. Our building and activities provide a space for young people to come together, placing the emphasis on teamwork and collaboration and supporting young people to learn from one another.

Equality, diversity, and inclusion are embedded in our activities. There is a racial, social, and cultural mix within the groups, and we take every opportunity to promote learning and understanding of themselves and others. This provides an invaluable space for young people to explore and celebrate the rich mix of their different stories, experiences, and ideas about the world.

Our People

LEADERSHIP

Mike Roe who has been the CEO of Brighton Youth Centre for 14 years. He started in youth work as a sessional worker in 1984 and qualified in 1989. His experience includes community-based drugs work in London and Birmingham and large centre-based youth work for over 25 years.

TRUSTEES

The board have experience of working in the youth sector local and nationally, including extensive experience delivering complex projects and partnership contracts across Brighton and Hove:

Toby Moore (chair): Creator and Director of Tedx Brighton. Founder of Content Club, a content strategy for creative industry.

Ben Glazebrook: over 20 years of working in the voluntary and community sector in youth training, youth counselling and community arts projects.

Sue Shanks: spent many years as a youth worker before becoming a youth work lecturer at the University of the West of England.

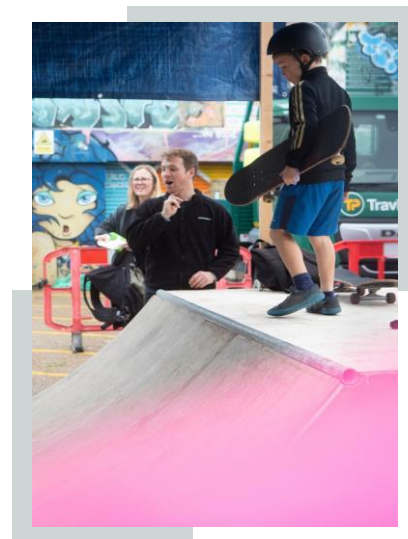
Nigel Jenner: previously head of the centre - over 30 years local authority youth experience. Works with Sussex Pathways.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

BUILDING PROJECT TEAM

Project Manager - Leah O'Brien
Sustainability - Delta Green
Fire consultant - FSCE
Acoustic Consultant - Anderson Acoustic
Access Consultant - Jaw
Planning Consultant - Lewis and co
Transport Consultant - Reeves Transport
Ecology consultant - Bakerwell Ecology
H&S Principal Designer - Potter Raper
Approved Inspector - Total Building
Control Contractor - Sunninghill
Architect: Alter & Company
Planning: Lewis Planning
Structural Engineers: Heyne Tillett Steel
Quantity Surveyor: Cheesman Consulting



Highlighting Our Projects

YOUTH CLUB: Regular youth clubs for different age groups. There's a range of activities each week - arts, music, gaming, cooking, music, sports, pool - for young people to take part, or they can just come along and hang out. There's always food on offer and the skate park is open and free to access.

Currently, about 50-60 young people aged 11+ attend each week. Most of the young people who attend have a lot going on in their lives: some are in care; struggling at or excluded from school; with special educational needs; dealing with family problems or mental health issues.

B.FEST: is a celebration of youth culture, and it offers young people in Brighton, Sussex and across the Southeast a wealth of creative opportunities to perform, participate or attend over 50+ performances, exhibitions, and workshops.

Delivered for and by young people in partnership with over 30 professional artists and cultural organisations, it aims to celebrate youth culture and bring more creative opportunities to young people, attracting 1000+ young people each year.

B.Game: is a youth-led group weekly gaming club for young people. and inclusive safe space. Young people can socialise, build bonds and relationships, explore a variety of games and access educational opportunities.

The club is for young people aged 13-21 who are neurodivergent or have learning difficulties.

SKATEPARK: The only indoor skateboarding space in the Brighton area. We teach skateboarding and provide a safe, friendly, and supervised place to practise where young people can talk to youth workers. We also run sessions for specific groups, for example girls' night helps support young women getting into skateboarding. We regularly run the Go Skate Project, working with referred young people struggling with mental health, using skateboarding as a pathway to better wellbeing. Annually the skatepark reaches 700 young people aged 13 - 19.

PUPIL REFERRAL UNIT: With the Pupil Referral Unit to introduce young people who have been permanently excluded from school or are on programmes to avoid permanent exclusion to activities available to them at the youth centre.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

STRATEGIC REPORT

Financial review

The Statement of Financial Activities shows a positive net movement in funds for the year of £1,033,999 (2023: £18,812) and total funds at the year-end of £2,413,757 (2023: £1,379,758). During the year to 31 March 2024 the charity received restricted funding for the capital expenditure on the rebuild and restricted revenue funding for the reduction in earnings during the rebuild. At 31 March 2024 the balance on the restricted capital fund was £825,939 and the balance on the restricted revenue funding was £114,275 (see note 17).

The Charity's unrestricted reserves in the form of Net Current Assets for the year end were £292,572 (2023: £214,294).

Brighton Youth Centre maintains books and records of its financial affairs in accordance with best practice regulatory guidance and current legislation.

Management Committee Members are made fully aware of the financial affairs and the financial implications of its decision-making.

The day-to-day management of its financial affairs are undertaken by the CEO and Administrator, who adheres to policies, regulations, procedures and standing orders approved by the Trustees. All cheques exceeding £1,500 require the formal signature of at least one of the nominated Management Committee Members in addition to the CEO or Centre manager.

Reserves policy

Unrestricted funds are freely available for use in the furtherance of the objectives of the Charity.

Restricted funds are either those funds which are subject to specific conditions imposed by the donor or which have been considered ring fenced by the Trustees. All such funds received during the period were offset against expenditure to the extent to which they were permitted to do so. Income is shown on these funds when it is received. Details of movements on the Statement of Financial Activities are set out in the financial statements.

BYC aims to hold reserves equivalent to 3–6 months of annual revenue turnover. This is to ensure continuity of service and to cover any unexpected expenses.

Investment Policy and Objectives

BYC holds an HSBC investment account designated for the upkeep and renewal of the youth centre building. The trustees reviewed social, ethical, and environmental considerations alongside the needs of the charity in choosing the account. The account is in the lowest risk category.

Monitoring and Evaluation

We monitor KPI's, responding to what's working and testing new approaches. We use daily registers. Sessions close with the completion of a session log, including feedback received from young people in the session and observations from the youth worker. Time is taken after the session to cover safeguarding or operational issues and monitoring young people's progress towards change. Working collectively allows us to share best practices and resources so we can strategically address the needs of young people.

Our measures for success are:

- Improved participation in group activities Increased attendance
- Improved communication skills (both self-reported and observed)
- Self-reported improvements in self-esteem and confidence in social settings, and improved communication and social confidence reports from parents, teachers, and social workers.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity, is constituted as a company limited by guarantee and a registered charity and has no share capital, and is governed by its Memorandum and Articles of Association. It has no issued share capital but each member of the company has guaranteed to subscribe £1 in the event of the company becoming insolvent. The Articles of Association provide that the business of the company shall be managed by the management committee of the Charity.

It was registered as a charity on 15 July 2003, having been incorporated as a company on 20 September 2002 to take over the assets and liabilities of the previous Brighton Youth Centre charity no 305175. The assets and liabilities of Brighton Youth Centre, charity no 305175, were transferred to the company on 1 April 2007.

Recruitment and appointment of new trustees

All Directors of the company are members of the Management Committee, and the Committee is responsible for the appointment of any members.

Election of Officer Positions of the Charity is by approval at the Charity's quarterly meetings on the basis of willingness to serve and possession of an appropriate professional background and experience to perform the Officer's duties.

Newly appointed Management Committee Members are provided with an induction pack of relevant documents of the Charity, together with an initial briefing as to the background and ideas of the Charity.

Organisational structure

The activities of the Charity are advised and monitored by the Board of Trustees/Directors who meet four times a year to ensure that the company fulfils its objectives and complies with the requirements of the Charity Commission and Company Law. The Charity Directors/Trustees have legal responsibility for the overall management and control of the Charity. The Trustees also use their expertise to support various aspects of the running of the Charity.

The work of implementing most of their policies is the responsibility of the CEO Michael Roe who in turn manages the key staff including the Lead Youth Worker, Skate Park Coordinator, B.fest Coordinator and Administrator. These staff manage sessional workers and volunteers.

Planning involves members, all staff and volunteers, and Trustees/Directors. With the Trustees/Directors giving final approval to plans and expenditure on an annual basis.

Key Management Pay

The trustees monitor national and local trends in CEO pay to ensure remuneration is competitive and review performance against agreed activity and financial targets.

Risk management

The Trustee/Directors have conducted their own risk review of the major risks to which the Charity is exposed. Risk management is a standing item at Trustee meeting and policies and procedures are in place to identify and mitigate risk. These policies include financial controls and reporting, building and equipment checks and safeguarding practice designed to maximise the safety and support of Young People and Staff.

All procedures are periodically reviewed by the CEO to ensure they still meet the needs of the Charity.

Principal Risks and Uncertainties

The key risk to the charity is the impact of rebuilding the youth centre. Risks include:

- Failure to complete the building works due to lack of funds or technical reasons.
- Significant time overruns.
- Inability to retain youth work programme delivery and staff.
- Inability to manage increased workloads.

Risk Management Strategy

The strategy to manage these risks includes:

- Ensuring expert oversight of the building process with regular reporting to the CEO, trustees, and funders.
- Maintaining the youth work programme and staffing through additional funding to cover the rebuilding period.
- Managing workloads with additional support from relevant consultants.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04541241 (England and Wales)

Registered Charity number

1098557

Registered office

64 Edward Street
Brighton
East Sussex
BN2 2JA

Trustees

Ms S Shanks
A Jenner
T Moore
B Glazebrook

Senior Statutory Auditor

Shona Wardrop C.A.

Auditors

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

The Co-operative Bank
PO Box 1011
Balloon Street
Manchester
M60 4EP

Investment Advisers

HSBC Trust Company (UK) Limited
PO Box 880
Southampton
SO15 1WP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brighton Youth Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;

BRIGHTON YOUTH CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ~~30 January 2025~~ and signed on the board's behalf by:



.....
B Glazebrook - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIGHTON YOUTH CENTRE

Opinion

We have audited the financial statements of Brighton Youth Centre (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BRIGHTON YOUTH CENTRE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRIGHTON YOUTH CENTRE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale
- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- Carried out substantive testing on income and expenditure
- Re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BRIGHTON YOUTH CENTRE**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shona Wardrop

Shona Wardrop C.A. (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

30 January 2025

Date:

BRIGHTON YOUTH CENTRE**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Property Fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	92,348	-	1,211,695	1,304,043	143,857
Charitable activities	4					
Youth Work Activities		78,840	-	-	78,840	101,306
Youth Centre Lettings		68,781	-	-	68,781	90,466
Investment income	3	<u>5,016</u>	<u>-</u>	<u>-</u>	<u>5,016</u>	<u>3,321</u>
Total		<u>244,985</u>	<u>-</u>	<u>1,211,695</u>	<u>1,456,680</u>	<u>338,950</u>
EXPENDITURE ON						
Raising funds	5	2,779	-	-	2,779	2,900
Charitable activities	6					
Youth Work Activities		87,888	-	184,461	272,349	214,751
Youth Centre Expenditure		<u>55,526</u>	<u>-</u>	<u>103,354</u>	<u>158,880</u>	<u>83,590</u>
Total		<u>146,193</u>	<u>-</u>	<u>287,815</u>	<u>434,008</u>	<u>301,241</u>
Net gains/(losses) on investments		<u>11,327</u>	<u>-</u>	<u>-</u>	<u>11,327</u>	<u>(18,897)</u>
NET INCOME		110,119	-	923,880	1,033,999	18,812
Transfers between funds	17	<u>(991,334)</u>	<u>975,000</u>	<u>16,334</u>	<u>-</u>	<u>-</u>
Net movement in funds		(881,215)	975,000	940,214	1,033,999	18,812
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>1,379,758</u>	<u>-</u>	<u>-</u>	<u>1,379,758</u>	<u>1,360,946</u>
TOTAL FUNDS CARRIED FORWARD		<u>498,543</u>	<u>975,000</u>	<u>940,214</u>	<u>2,413,757</u>	<u>1,379,758</u>

The notes form part of these financial statements

BRIGHTON YOUTH CENTRE (REGISTERED NUMBER: 04541241)**BALANCE SHEET**
31 MARCH 2024

	Notes	Unrestricted funds £	Property Fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS						
Tangible assets	13	3,959	975,000	868,251	1,847,210	976,633
Investments	14	<u>202,012</u>	<u>-</u>	<u>-</u>	<u>202,012</u>	<u>188,831</u>
		205,971	975,000	868,251	2,049,222	1,165,464
CURRENT ASSETS						
Debtors	15	18,233	-	-	18,233	93,646
Cash at bank		<u>415,576</u>	<u>-</u>	<u>71,963</u>	<u>487,539</u>	<u>629,800</u>
		433,809	-	71,963	505,772	723,446
CREDITORS						
Amounts falling due within one year	16	<u>(141,237)</u>	<u>-</u>	<u>-</u>	<u>(141,237)</u>	<u>(509,152)</u>
NET CURRENT ASSETS		<u>292,572</u>	<u>-</u>	<u>71,963</u>	<u>364,535</u>	<u>214,294</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>498,543</u>	<u>975,000</u>	<u>940,214</u>	<u>2,413,757</u>	<u>1,379,758</u>
NET ASSETS		<u>498,543</u>	<u>975,000</u>	<u>940,214</u>	<u>2,413,757</u>	<u>1,379,758</u>
FUNDS						
Unrestricted funds	17				1,473,543	1,379,758
Restricted funds					<u>940,214</u>	<u>-</u>
TOTAL FUNDS					<u>2,413,757</u>	<u>1,379,758</u>

30 January 2025

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:



.....
B Glazebrook - Trustee

The notes form part of these financial statements

BRIGHTON YOUTH CENTRE**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>730,504</u>	<u>453,175</u>
Net cash provided by operating activities		<u>730,504</u>	<u>453,175</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(870,911)	(206)
Purchase of fixed asset investments		(52,003)	16,489
Sale of fixed asset investments		<u>50,149</u>	<u>(18,897)</u>
Net cash used in investing activities		<u>(872,765)</u>	<u>(2,614)</u>
Change in cash and cash equivalents in the reporting period		<u>(142,261)</u>	<u>450,561</u>
Cash and cash equivalents at the beginning of the reporting period		<u>629,800</u>	<u>179,239</u>
Cash and cash equivalents at the end of the reporting period		<u><u>487,539</u></u>	<u><u>629,800</u></u>

The notes form part of these financial statements

BRIGHTON YOUTH CENTRE**NOTES TO THE CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2024**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	1,033,999	18,812
Adjustments for:		
Depreciation charges	334	317
(Gain)/losses on investments	(11,327)	18,897
Decrease/(increase) in debtors	75,413	(79,931)
(Decrease)/increase in creditors	<u>(367,915)</u>	<u>495,080</u>
Net cash provided by operations	<u><u>730,504</u></u>	<u><u>453,175</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank	<u>629,800</u>	<u>(142,261)</u>	<u>487,539</u>
	<u>629,800</u>	<u>(142,261)</u>	<u>487,539</u>
Total	<u><u>629,800</u></u>	<u><u>(142,261)</u></u>	<u><u>487,539</u></u>

The notes form part of these financial statements

BRIGHTON YOUTH CENTRE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

The charity meets the definition of a public benefit entity as defined by FRS102.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations are only included in the Statement of Financial Activities when the Charity has an unconditional entitlement to the resources.

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income, the amount can be quantified with reasonable accuracy and the Trustees are virtually certain they will receive the resources.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities is accounted for when earned.

The value of any voluntary help received is not included in the Accounts but is described in the Trustees Annual Report.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Straight line over 10 years
Plant and machinery	- Straight line over 10 years

The Charity does not have a minimum value for the capitalisation of fixed assets.

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**1. ACCOUNTING POLICIES - continued****Tangible fixed assets**

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds - these are the funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Investments

Investments are a form of basic financial instrument and comprise investments in quoted equity instruments which are initially recognised at their transaction value and are subsequently measured at their fair value as at the balance sheet date. Changes in fair value are recognised in the Statement of Financial Activities. Quoted stocks and shares are included in the Balance Sheet at the current market price quoted on a recognised stock exchange as at the reporting date.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**1. ACCOUNTING POLICIES - continued****Financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Financial Assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Financial Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	10,981	28,187
Grants	<u>1,293,062</u>	<u>115,670</u>
	<u>1,304,043</u>	<u>143,857</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Brighton & Hove CC	55,337	63,352
Chalk Cliff Trust	-	5,000
The National Foundation	-	2,926
Videoclub	-	500
Enjoolata Foundation	-	4,992
Ace Lottery	25,530	30,000
University of Sussex	-	3,000
Cleo	-	3,400
Pebble Trust	-	2,500
Sussex PCC	500	-
Youth Investment Fund	<u>1,211,695</u>	<u>-</u>
	<u>1,293,062</u>	<u>115,670</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**3. INVESTMENT INCOME**

	2024	2023
	£	£
Dividends	<u>5,016</u>	<u>3,321</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Youth Work Income	Youth Work Activities	78,840	101,306
Youth Centre Lettings	Youth Centre Lettings	<u>68,781</u>	<u>90,466</u>
		<u>147,621</u>	<u>191,772</u>

5. RAISING FUNDS**Raising donations and legacies**

	2024	2023
	£	£
Investment brokers fee	<u>2,779</u>	<u>2,900</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Youth Work Activities	272,349	-	272,349
Youth Centre Expenditure	<u>150,480</u>	<u>8,400</u>	<u>158,880</u>
	<u>422,829</u>	<u>8,400</u>	<u>431,229</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	234,393	185,772
Rates and water	480	1,339
Insurance	11,095	10,186
Light and heat	13,084	17,197
Telephone	752	737
Postage and stationery	1,928	1,338
Sundries	5,628	3,003
Activity costs	34,622	40,216
Depreciation	333	317
Building repairs	5,135	7,578
Cleaning	2,213	4,525
Bank charges	177	388
Computer costs	264	372
Travel costs	327	111
Training	<u>3,334</u>	<u>-</u>
Carried forward	313,765	273,079

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**7. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued**

	2024	2023
	£	£
Brought forward	313,765	273,079
Bookkeeping	1,820	1,246
Copier rental	918	568
Independent Examiners' fee	-	2,724
Professional fees	<u>106,326</u>	<u>20,724</u>
	<u>422,829</u>	<u>298,341</u>

8. SUPPORT COSTS

	Governance costs
	£
Youth Centre Expenditure	<u>8,400</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	8,400	-
Depreciation - owned assets	334	317
Independent Examiner's fee	<u>-</u>	<u>2,724</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	219,272	169,445
Social security costs	11,119	13,110
Other pension costs	<u>4,002</u>	<u>3,217</u>
	<u>234,393</u>	<u>185,772</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	<u>15</u>	<u>15</u>
Youth centre employees		

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**11. STAFF COSTS - continued**

No employees received emoluments in excess of £60,000.

The number of employees on a full time equivalent basis was 6 (2023: 6).

Key Management Personnel remuneration, consisting of gross salaries, employers NI and employers pension contributions, amounted to £54,118 (2023: £51,313)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Property Fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	143,857	-	-	143,857
Charitable activities				
Youth Work Activities	101,306	-	-	101,306
Youth Centre Lettings	90,466	-	-	90,466
Investment income	<u>3,321</u>	<u>-</u>	<u>-</u>	<u>3,321</u>
Total	<u>338,950</u>	<u>-</u>	<u>-</u>	<u>338,950</u>
EXPENDITURE ON				
Raising funds	2,900	-	-	2,900
Charitable activities				
Youth Work Activities	214,751	-	-	214,751
Youth Centre Expenditure	<u>83,590</u>	<u>-</u>	<u>-</u>	<u>83,590</u>
Total	<u>301,241</u>	<u>-</u>	<u>-</u>	<u>301,241</u>
Net gains/(losses) on investments	<u>(18,897)</u>	<u>-</u>	<u>-</u>	<u>(18,897)</u>
NET INCOME	18,812	-	-	18,812
RECONCILIATION OF FUNDS				
Total funds brought forward	1,360,946	-	-	1,360,946
TOTAL FUNDS CARRIED FORWARD	<u>1,379,758</u>	<u>-</u>	<u>-</u>	<u>1,379,758</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 April 2023	975,000	197,272	3,099	1,175,371
Additions	<u>870,692</u>	<u>-</u>	<u>219</u>	<u>870,911</u>
At 31 March 2024	<u>1,845,692</u>	<u>197,272</u>	<u>3,318</u>	<u>2,046,282</u>
DEPRECIATION				
At 1 April 2023	-	197,272	1,466	198,738
Charge for year	<u>-</u>	<u>-</u>	<u>334</u>	<u>334</u>
At 31 March 2024	<u>-</u>	<u>197,272</u>	<u>1,800</u>	<u>199,072</u>
NET BOOK VALUE				
At 31 March 2024	<u>1,845,692</u>	<u>-</u>	<u>1,518</u>	<u>1,847,210</u>
At 31 March 2023	<u>975,000</u>	<u>-</u>	<u>1,633</u>	<u>976,633</u>

14. FIXED ASSET INVESTMENTS

	2024 £	2023 £
Value at 1 April 2023	188,831	205,320
Additions	52,003	57,005
Disposal proceeds	(50,149)	(54,597)
(Loss)/Gain on disposal	<u>11,327</u>	<u>(18,897)</u>
Value at 31 March 2024	<u>202,012</u>	<u>188,831</u>
Historical Cost	<u>210,609</u>	<u>210,306</u>

Investments are £988 within the United Kingdom and £201,024 overseas.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	13,580	9,761
Other debtors	4,653	4,268
Prepayments and accrued income	<u>-</u>	<u>79,617</u>
	<u>18,233</u>	<u>93,646</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Social security and other taxes	5,692	4,996
Other creditors	958	1,258
Accruals and deferred income	3,562	-
Accrued expenses	<u>131,025</u>	<u>502,898</u>
	<u>141,237</u>	<u>509,152</u>

17. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	1,379,758	110,119	(991,334)	498,543
Property Fund	<u>-</u>	<u>-</u>	<u>975,000</u>	<u>975,000</u>
	1,379,758	110,119	(16,334)	1,473,543
Restricted funds				
Rebuild - Capital Fund	-	809,605	16,334	825,939
Rebuild - Revenue Fund	<u>-</u>	<u>114,275</u>	<u>-</u>	<u>114,275</u>
	<u>-</u>	<u>923,880</u>	<u>16,334</u>	<u>940,214</u>
TOTAL FUNDS	<u>1,379,758</u>	<u>1,033,999</u>	<u>-</u>	<u>2,413,757</u>

In 2024 the original property value of £975,000 was transferred to a separate designated fund.

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	244,985	(146,193)	11,327	110,119
Restricted funds				
Rebuild - Capital Fund	809,605	-	-	809,605
Rebuild - Revenue Fund	<u>402,090</u>	<u>(287,815)</u>	<u>-</u>	<u>114,275</u>
	<u>1,211,695</u>	<u>(287,815)</u>	<u>-</u>	<u>923,880</u>
TOTAL FUNDS	<u>1,456,680</u>	<u>(434,008)</u>	<u>11,327</u>	<u>1,033,999</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**17. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	1,360,946	18,812	1,379,758
TOTAL FUNDS	<u>1,360,946</u>	<u>18,812</u>	<u>1,379,758</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	338,950	(301,241)	(18,897)	18,812
TOTAL FUNDS	<u>338,950</u>	<u>(301,241)</u>	<u>(18,897)</u>	<u>18,812</u>

18. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £4,002 (2023: £3,217). At the year end £943 was due to the provider (2023: £808).

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Accounts

REGISTERED COMPANY NUMBER: 04541241 (England and Wales)
REGISTERED CHARITY NUMBER: 1098557

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023
FOR
BRIGHTON YOUTH CENTRE
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON YOUTH CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of Brighton Youth Centre are to help and educate children and young people, to enable them to develop their physical, mental and spiritual capacities within a strictly interdenominational and apolitical framework so that they may grow to full maturity as individuals and members of society, providing wherever possible equality of opportunity regardless of sex, race, mental, physical or sensory ability or sexual orientation.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs, specifically on the "Objectives and Aims" and "Achievements and Performance" for the year, relate in detail to the benefit that the Charity provides to the public.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Background

Brighton Youth Centre [BYC] is a registered charity, dedicated to offering year-round activities, support and a safe social space for young people from Brighton & Hove, and the surrounding areas of East and West Sussex.

BYC, originally the Brighton Boys' Club, was founded in 1917, and has a rich history within the city, finding its home on John Street and Manchester Street, before standing on Edward Street for almost 80 years. In the last century, an estimated 30,000 young people have benefited from the support, activities and services provided by Brighton Youth Centre. Currently, more than 1,500 young people use the BYC facilities every year.

Introduction

"My favourite part of the week is coming to BYC, having a conversation with the youth workers and interacting with all the activities put on for the day. I enjoy making new friends and having a space that really feels like my own, where I can really be myself and not have to worry about judgement" BYC member

BYC is one of the longest running and best used youth services in the city. As a team we're really proud of the young people we work with and support, and we're continually impressed by the contributions they make to their local community through the activities which take place at BYC every day.

Projects such as B.Fest, Brighton's biggest youth-led festival, facilities like Brighton's only indoor skateboard park, and the connections we offer to other services including mental health, LGBTQ+ and refugee support, make BYC a very special and unique space in the heart of the city.

Our biggest project to date has been to rejuvenate our building. After decades of service it is now vital so that we can sustain and grow all these amazing spaces and services, to provide a state of the art youth hub for the young people of Brighton and Hove.

As the Chair of the Board, I am particularly excited about the promising plans in motion for the youth centre's redevelopment. The dedicated efforts to secure funding for this transformational project showcase our commitment to creating a vibrant and modern space that meets the evolving needs of our community. I am deeply impressed by the hardworking staff, whose passion and dedication drive the success of these initiatives.

In addition, my personal interest in our skateboard park initiative is fueled by the continuous development and exploration of innovative ways to engage young people. Improving accessibility to skateboarding as a sport is a priority, and I find great satisfaction in witnessing the positive impact of these efforts unfold.

Moreover, the overarching mission of BYC, to give young people a sense of voice, belonging, and courage within their community, remains a focal point of our work. I am genuinely pleased to see how our collective efforts contribute to fostering an environment where young individuals not only feel heard but also find a place of belonging and courage to navigate the challenges of life.

Toby Moore, Chair of Board

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

I know Brighton Youth Centre well, having worked together on researchinformed and practice-centred events bringing together youth workers, young people and others to develop and support youth work in Brighton and beyond. I have often visited the youth club and spoken in depth with young people and youth workers there. BYC is a beacon of youth work - it has a long-established presence in the city, yet there is always innovation and development - not for its own sake but emerging from the creative energy, commitment and collaboration of young people, volunteers and professional youth workers. Among its many strengths is its truly youth-centred practice (for example incredible festivals and arts events that are run by and for young people) and its strong and substantial support from (and to) volunteers, many of whom are former members of the club. Young people are respected, listened to, and feel a sense of belonging - those with complex lives and challenges have told me that they can talk to the youth workers about things they can't tell other professionals, because they know the youth workers genuinely care and can support them. Amongst this sometimes very serious and challenging work, the youth club is a fun, lively and nurturing place that creates space for a wide diversity of young people in terms of social class and income, gender/gender identity, race/ethnicity, disability, neurodiversity, and sexuality, who come together as well as creating spaces for themselves. The young people and youth workers here are creative, reflective and original in relation to designing and using youth work spaces, and I am excited to see their ideas come to fruition.

Dr Tania de St Croix, Senior Lecturer, King's College London

Who we are, and what we do

"BYC is a social place that I feel safe in, and gives me support to actually express myself. If it was open more, I would come pretty much every day" Alex BYC member.

Established in 1917, Brighton Youth Centre is Brighton's leading youth project, with a 100 year history of delivering services in the city. It's a thriving hub of activity, providing a central hub for the city's youth work and attracting over 1,500 young people every year from across the city.

It is truly a City wide resource for young people who come from every ward in the city to access its services. It is also, notably, very effective at engaging older teenagers: 57% of our young people are aged 16+

"What stands out to me the most about Brighton Youth Centre is how it is a place for young people from across the city. Different backgrounds, different neighbourhoods come together to find out about and learn from each other. I haven't experienced many, if any other places where this happens in the same way. And in this way, it becomes really important, not just for the young people, but for the whole city." Helen Barlett, youth worker, Brighton Youth Centre

Brighton Youth Centre is a safe space where young people have the freedom to be themselves, come together, learn from each other and challenge themselves to make a difference in their own lives and the lives of their community. We place their voices, aspirations and concerns at the heart of everything we do because we believe all children and young people deserve to be taken seriously.

We work with over 20 partner organisations and projects who deliver services from BYC, on the autistic spectrum, LGBTQI+, asylum seekers, experience mental ill health or homelessness such as Brighton & Hove Pupil Referral Unit, Allsorts Youth Project, YMCA DownsLink and youth arts and creative industries organisations like BlockBuilders and Art In Mind. Together, we:

- Platform young people's voices

Our work starts from young people's perspectives, focusing on their needs and agendas. We believe young people are not just adults-in-waiting, but individuals in their own rights with hopes, concerns and aspirations which deserve to be taken seriously, and provide a safe and supportive environment for them to express themselves and explore ideas they find challenging or exciting.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

- Increase participation and community cohesion

We firmly believe that young people are not just individuals in need of education, but have plenty to offer as educators themselves. Our building and activities provide a space for young people to come together, placing the emphasis on teamwork and collaboration, and supporting young people to learn from one another. Equality, diversity and inclusion are embedded in our activities. There is a racial, social and cultural mix within the groups and we take every opportunity to promote learning and understanding of themselves and others, providing an invaluable space for young people to explore and celebrate the rich mix of their different stories, experiences and ideas about the world.

- Support young people to make a difference in their own lives

We work with a wide-range of young people, including young people with disabilities, young carers, young offenders, young parents and homeless young people. We encourage young people to take ownership for all aspects of the centre and to engage in the life of the city. Young people are closely involved in shaping our programme, and every year, they organise B.Fest, Brighton's youth arts festival for and by young people.

The Management Team

Toby Moore, Chair

Toby Moore, based in Brighton, is an entrepreneur and event curator. Having founded and ran a number creative agencies and events Currently curating and directing TEDxBrighton, Toby is dedicated to promoting creativity and building connections within the community. Toby has authored multiple books on creativity at work, lectures on creative work and supports a variety of local youth charities, to support the creative futures of young people in the city

Nigel Jenner, Trustee

Nigel has 30 years' experience of working within the Local Authority Youth Service, including running Brighton Youth Centre from 1983 to 1993 and as the Head of Service. Since leaving he has worked at ABandOfBrothers, Brighton and Hove Albion In The Community, Lewes Football Club and at Brighton Youth Centre. For the last 4 years he has also been working on a mentoring project for prisoners with Sussex Pathways.

Sue Shanks, Trustee

Sue had a long career as a youth worker before becoming a youth work lecturer at the University of the West of England and latterly at Chichester University, as well as a writer on youth and community work. She is the author of Youth Clubs - Association, Participation, Friendship and Fun!. In 2011 she was elected to Brighton and Hove City Council as the Lead member for Children's services for 4 years, and was re-elected in 2019 for St Peters and North Laine ward.

Ben Glazebrook, Trustee

Ben has over 20 years experience of working in the voluntary and community sector in youth training, youth counselling and community arts projects, including managing a youth centre. He has delivered partnership contracts across Brighton and Hove, working closely with Local Authority youth service partners, public health, schools, NHS commissioning and delivery partners.

Mike Roe, CEO

Mike has been the CEO of Brighton Youth Centre for 14 years. He started in youth work as a sessional worker in 1984 and qualified in 1989. His experience includes community based drugs work in London and Birmingham and large centre based youth work for over 30 years.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

The Youth Work Team & Our Projects

Youth Club is our regular open session for young people aged 13-19. There's a range of activities each week - arts, gaming, cooking, music, sports, pool for young people to take part, or they can just come along and hang out. There's always food on offer and the skate park is open and free to access.

"I come here because I feel comfortable here. I eat food because I don't really have money for food and I can get food for free here. I also come here to sing and I feel better when I sing because I feel more confident. I think it would really help young people if it was open more" Jess

Currently about 50-60 young people attend each week. Most of the young people who attend have a lot going on in their lives: some are in care; struggling at or excluded from school; with special educational needs; dealing with family problems or mental health issues. For many, talking to youth workers is an important source of advice and support for issues they're having in their lives. Here they have spaces that are theirs, that are safe, where they can get a meal, try new things and learn new skills, see their mates and meet new people.

"I first started attending Brighton Youth Centre through the Youth Club sessions, and over the last 9 years it has been critical for my development as an adult. Growing up I didn't have a supporting family, and as a result of this, I've dealt with substance abuse and a few years of homelessness. However I was lucky enough to have people like Hannah and Mike. Throughout the years they have provided me with patience, education, advice, a safe environment and most of all understanding. I myself growing up was faced with impossible situations which could have easily led me on the path to jail. But BYC gave me the tools and knowledge needed to find better ways. With the help of BYC I got my GCSE's, worked on the B.FEST events, completed my NCS, obtained degrees in Music Business and Putting on Music Events and also mentored and provided music lessons to students. Alongside this they have provided me with over four years of live music performance experience. BYC is a needed resource for the young people in Brighton, because it is a safe haven for young people to express themselves." Lily

Liam Teague, Youth Worker and Skatepark Project Coordinator

I grew up outside of Brighton and visited Brighton Youth Centre occasionally as a teenager, as it was known in the local skateboarding community. I started working here in 2012 helping out once a week, before doing a 1-year youth work apprenticeship and taking on the role of full time coordinator at the skatepark.

BYC skatepark is the only indoor skateboarding space in the Brighton area. We teach skateboarding and provide a safe, friendly and supervised place to practice where young people have access to youth workers to talk to. We also run sessions for specific groups, for example girls night helps support young women getting into skateboarding. We regularly run the Go Skate Project, working with referred young people struggling with mental health, using skateboarding as a pathway to better wellbeing. Other projects include our annual board design workshop, allowing young people to design their own skateboard artwork for free, and an all-night skating marathon and fundraiser where we challenge some of our regulars to skate from 10pm - 8am.

"I first came here to skate, and then got into basketball through the Youth Club which I'd never played before. I also come to practise guitar in the rehearsal space. Thanks to BYC I've met new like minded people who share similar interests like skating, guitar and music, and have made new friendships that way. I love that there's a multitude of things to do in one visit, and it would be great if there was much more. I would love to come here more often, and I would visit the skatepark more if it was ventilated." Archie

"I come here almost every day. I enjoy the company of the staff and the people my age I know. I feel safe and protected, and I've always had a lot of help. I've met basically everyone I know here, and without BYC I wouldn't be where I am now." Lucas

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

Cleo Phillips, Youth Worker and B.game Project Coordinator

I have been working at Brighton Youth Centre for 7 years. I started as a youth support volunteer, helping run the Youth Club, and since completing a youth work degree course I joined the team as a youth worker.

B. Game is a youth led gaming group open to 13 - 19 years old offering an alternative to an open youth club. Weekly sessions run on a Wednesday and focus on different kinds of interactive gaming including board games, card games, console gaming and role-playing games and learn about the gaming industry. Using a shoulder-to-shoulder approach to mental health and wellbeing, the group offers opportunities for young people to socialise and discuss topics specific to issues they face at their own pace, in an informal and supportive environment and to develop their interpersonal skills. B.Game is a very popular project: young people gave it an 8 out of 10 score for overall satisfaction, and 10 out of 10 for the support they receive from youth workers.

Hannah Coxeter, Lead Youth Worker and B.fest Coordinator

I have been a youth worker for over 20 years, and have worked at BYC for over 10 years running the youth programme and B.fest, our annual youth-led arts festival. I'm really passionate about the importance and value in the work we do, which is about voluntary engagement and where participation and empowerment is at the core. Post Covid, we have seen a massive rise in engagement from young people wanting to form human connections, and I feel that what we offer at BYC is integral to the wellbeing of young people across Brighton and Hove.

"I have been inspired to actually take up art in college and focus on myself and what I want more than what other people want."

B.fest is Brighton's Youth Arts Festival. The week-long multi-arts event is run by a board of young people who shape and run the festival, curating the content, event managing and marketing the activities. B.fest is a celebration of youth culture and it offers young people in Brighton, Sussex and across the South East a wealth of creative opportunities to perform, participate or attend over 50+ performances, exhibitions and workshops. Delivered for and by young people in partnership with over 30 professional artists and cultural organisations it aims to celebrate youth culture and bring more creative opportunities to young people, attracting 1000+ young people each year.

B.fest is about giving creative power to young people, so that they can choose what they consume and celebrate what they create. Many of the young people who have sat on the festival's board who have gone on to flourish in the creative industries, including Ella Wood, who has worked on Star Wars films, and music producer Frankie Stew.

"For every young person that gets up on the stage and sings, there's another young person that's looking at them going, Oh, they're the same age as me, or I go to school with them, and it makes all those things seem possible" Mike Roe, CEO, BYC.

Alex Amos, Youth Worker, Music Coordinator and Lead Youth Worker for Pupil Referral Unit Sessions

I first joined Brighton Youth Centre as a volunteer while I was studying music at BIMM Brighton. I have since completed an MA in applied anthropology and community and youth work and continue to work at BYC as the coordinator of the music project at the youth centre.

Music at BYC

We use music as an activity to bring young people together, working with young people to provide musical support wherever they are on their journey and supporting them to develop skills and confidence in whatever way works best for them.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

We put on monthly events giving young people a platform to experience performing to an audience in a space that is safe and comfortable so that they can grow in confidence and inspire other young people to perform. We provide beginners instrument lessons, band workshops, rehearsal space, jam spaces, open mic and vocal groups, as well as an informal space for young people to receive constructive criticism and feedback about their music, hang out socially and connect with youth workers and other young people.

"The atmosphere is amazing, everyone has a great time at every gig and it's an amazing place to meet other people your age with similar interests. It's an open and safe space to talk, and personally I've met many of my good friends there!"

PRU sessions

For over nine years Brighton Youth Centre has been running a Friday morning activity session with the Pupil Referral Unit to introduce young people who have been permanently excluded from school or are on programmes to avoid permanent exclusion to activities available to them at the youth centre. 71% of young people attending are in receipt of free school meals, 47% were either children in need or on child protection orders with social services, 13% were children in care and 36% were on referral orders or had worked with the Youth Offending Service during the academic year.

The range of activities offered included archery, rock climbing, boxercise, beach volleyball, various art activities, skateboarding and scooting - and are designed to support them to build confidence in their abilities, change their self perception and improve their emotional resilience and interpersonal skills.

"There is a strong correlation between the students' engagement on the programme at BYC and reintegration rates back into mainstream schools. Before working with BYC only 12% of students returned to mainstream education whereas with activity sessions at BYC 45% students were integrated back into school. A further 30% received Education and Health Care Plans and integrated into suitable special schools. Of the remaining cohort in the new academic year a further 50% have started integration programmes and should be fully integrated within 10 weeks."

Tim Self, Deputy Headteacher, Brighton and Hove Pupil Referral Unit

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities shows a positive net movement in funds for the year of £18,812 (2022 - £30,655 surplus) and total funds at the year end of £1,379,758 (2022 - £1,360,946).

The Charity's reserves in the form of Net Current Assets for the year end were £214,294 (2022 - £178,882).

Brighton Youth Centre maintains books and records of its financial affairs in accordance with best practice regulatory guidance and current legislation.

Management Committee Members are made fully aware of the financial affairs and the financial implications of its decision-making.

The day-to-day management of its financial affairs are undertaken by the CEO and Administrator, who adheres to policies, regulations, procedures and standing orders approved by the Trustees. All cheque exceeding £1,500 requires the formal signature of at least one of the nominated Management Committee Members in addition to the CEO or Centre manager.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

FINANCIAL REVIEW

Reserves policy

Unrestricted funds are freely available for use in the furtherance of the objectives of the Charity.

Restricted funds are either those funds which are subject to specific conditions imposed by the donor or which have been considered ring fenced by the Trustees. All such funds received during the period were offset against expenditure to the extent to which they were permitted to do so. Income is shown on these funds when it is received. Details of movements on the Statement of Financial Activities are set out in the financial statements.

FUTURE PLANS

We want to rebuild BYC to make it a place that is available to young people seven days a week for the next 50 years and beyond, to ensure that the building is fully accessible and environmentally sustainable and can provide the best staff, services and facilities for our young people.

To do this we have raised £7.4 million from Brighton and Hove City Council and the Youth Investment Fund. This investment will transform youth work in the city, providing a city wide hub supporting 2,000 - 3,000 young people each year and more than doubling the number of young people participating in youth work across the city. It will:

- Improve the health & wellbeing of local young people, providing new facilities for young people to come together, socialise and access vital services including counselling and healthcare.
- Empower young people to be an active part of their communities, providing a city wide hub for youth led activity and community engagement in Brighton & Hove
- Equip young people in the city with skills for life and work, delivering a holistic, joined up programme of personal, educational and creative development opportunities and pathways to employment for young people who may not otherwise access them

"For us, the most important thing about Brighton Youth Centre is the people and the community. Having a new and improved building would allow this amazing dynamic to continue to thrive and grow.?" Joe Palmer, co-founder, BlockBuilders

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity, is constituted as a company limited by guarantee and a registered charity and has no share capital, and is governed by its Memorandum and Articles of Association. It has no issued share capital but each member of the company has guaranteed to subscribe £1 in the event of the company becoming insolvent. The Articles of Association provide that the business of the company shall be managed by the management committee of the Charity.

It was registered as a charity on 15 July 2003, having been incorporated as a company on 20 September 2002 to take over the assets and liabilities of the previous Brighton Youth Centre charity no 305175. The assets and liabilities of Brighton Youth Centre, charity no 305175, were transferred to the company on 1 April 2007.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

All Directors of the company are members of the Management Committee, and the Committee is responsible for the appointment of any members.

Election of Officer Positions of the Charity is by approval at the Charity's quarterly meetings on the basis of willingness to serve and possession of an appropriate professional background and experience to perform the Officer's duties.

Newly appointed Management Committee Members are provided with an induction pack of relevant documents of the Charity, together with an initial briefing as to the background and ideas of the Charity.

Organisational structure

The activities of the Charity are advised and monitored by the Board of Trustees/Directors who meet four times a year to ensure that the company fulfils its objectives and complies with the requirements of the Charity Commission and Company Law. The Charity Directors/Trustees have legal responsibility for the overall management and control of the Charity. The Trustees also use their expertise to support various aspects of the running of the Charity.

The work of implementing most of their policies is the responsibility of the CEO Michael Roe who in turn manages the key staff including the Lead Youth Worker, Skate Park Coordinator, B.fest Coordinator and Administrator. These staff manage sessional workers and volunteers.

Planning involves members all staff and volunteers and Trustees/Directors. With the Trustees/Directors giving final approval to plans and expenditure on an annual basis.

Risk management

The Trustee/Directors have conducted their own risk review of the major risks to which the Charity is exposed. Risk management is a standing item at Trustee meeting and policies and procedures are in place to identify and mitigate risk. These policies include financial controls and reporting, building and equipment checks and safeguarding practice designed to maximise the safety and support of Young People and Staff.

All procedures are periodically reviewed by the CEO to ensure they still meet the needs of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04541241 (England and Wales)

Registered Charity number

1098557

Registered office

64 Edward Street
Brighton
East Sussex
BN2 2JA

Trustees

Ms S Shanks
A Jenner
T Moore
B Glazebrook

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

M Partridge FCA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

The Co-operative Bank
PO Box 1011
Balloon Street
Manchester
M60 4EP

Investment Advisers

HSBC Trust Company (UK) Limited
PO Box 880
Southampton
SO15 1WP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brighton Youth Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 1st February 2024 and signed on its behalf by:

B Glazebrook - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON YOUTH CENTRE**

Independent examiner's report to the trustees of Brighton Youth Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

M Partridge FCA

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 1st February 2024

BRIGHTON YOUTH CENTRE**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	143,857	-	143,857	126,870
Charitable activities					
Youth Work Activities		101,306	-	101,306	67,067
Youth Centre Lettings		90,466	-	90,466	52,562
Investment income	3	3,321	-	3,321	20,166
Other income		-	-	-	38,437
Total		<u>338,950</u>	<u>-</u>	<u>338,950</u>	<u>305,102</u>
EXPENDITURE ON					
Raising funds		2,900	-	2,900	3,158
Charitable activities					
Youth Work Activities	4	214,751	-	214,751	211,958
Youth Centre Expenditure		<u>83,590</u>	<u>-</u>	<u>83,590</u>	<u>57,386</u>
Total		<u>301,241</u>	<u>-</u>	<u>301,241</u>	<u>272,502</u>
Net gains/(losses) on investments		<u>(18,897)</u>	<u>-</u>	<u>(18,897)</u>	<u>(1,945)</u>
NET INCOME		18,812	-	18,812	30,655
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,360,946</u>	<u>-</u>	<u>1,360,946</u>	<u>1,330,291</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,379,758</u></u>	<u><u>-</u></u>	<u><u>1,379,758</u></u>	<u><u>1,360,946</u></u>

The notes form part of these financial statements

BRIGHTON YOUTH CENTRE (REGISTERED NUMBER: 04541241)**BALANCE SHEET**
31ST MARCH 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	976,633	-	976,633	976,744
Investments	11	<u>188,831</u>	<u>-</u>	<u>188,831</u>	<u>205,320</u>
		1,165,464	-	1,165,464	1,182,064
CURRENT ASSETS					
Debtors	12	93,646	-	93,646	13,715
Cash at bank		<u>629,800</u>	<u>-</u>	<u>629,800</u>	<u>179,239</u>
		723,446	-	723,446	192,954
CREDITORS					
Amounts falling due within one year	13	(509,152)	-	(509,152)	(14,072)
NET CURRENT ASSETS		<u>214,294</u>	<u>-</u>	<u>214,294</u>	<u>178,882</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,379,758</u>	<u>-</u>	<u>1,379,758</u>	<u>1,360,946</u>
NET ASSETS		<u>1,379,758</u>	<u>-</u>	<u>1,379,758</u>	<u>1,360,946</u>
FUNDS	14				
Unrestricted funds				<u>1,379,758</u>	<u>1,360,946</u>
TOTAL FUNDS				<u>1,379,758</u>	<u>1,360,946</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31ST MARCH 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1st February 2024 and were signed on its behalf by:

.
B Glazebrook - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

The charity meets the definition of a public benefit entity as defined by FRS102.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations are only included in the Statement of Financial Activities when the Charity has an unconditional entitlement to the resources.

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income, the amount can be quantified with reasonable accuracy and the Trustees are virtually certain they will receive the resources.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities is accounted for when earned.

The value of any voluntary help received is not included in the Accounts but is described in the Trustees Annual Report.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - Straight line over 10 years

Plant and machinery - Straight line over 10 years

The Charity does not have a minimum value for the capitalisation of fixed assets.

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds - these are the funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Investments

Investments are a form of basic financial instrument and comprise investments in quoted equity instruments which are initially recognised at their transaction value and are subsequently measured at their fair value as at the balance sheet date. Changes in fair value are recognised in the Statement of Financial Activities. Quoted stocks and shares are included in the Balance Sheet at the current market price quoted on a recognised stock exchange as at the reporting date.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES - continued**Financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Financial Assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Financial Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	28,187	18,955
Grants	<u>115,670</u>	<u>107,915</u>
	<u>143,857</u>	<u>126,870</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Brighton & Hove CC	63,352	65,377
Big Lottery	-	9,516
Chalk Cliff Trust	5,000	-
Sussex Community Foundation	-	5,000
Arts Council	-	13,500
The National Foundation	2,926	14,522
Videoclub	500	-
Enjoolata Foundation	4,992	-
Ace Lottery	30,000	-
University of Sussex	3,000	-
Cleo	3,400	-
Pebble Trust	<u>2,500</u>	<u>-</u>
	<u>115,670</u>	<u>107,915</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2023**3. INVESTMENT INCOME**

	2023	2022
	£	£
Rents received	-	17,500
Dividends	<u>3,321</u>	<u>2,666</u>
	<u>3,321</u>	<u>20,166</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £
Youth Work Activities	214,751
Youth Centre Expenditure	<u>83,590</u>
	<u>298,341</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	185,772	184,466
Rates and water	1,339	2,792
Insurance	10,186	-
Light and heat	17,197	5,628
Telephone	737	955
Postage and stationery	1,338	1,996
Sundries	3,003	3,929
Activity costs	40,216	35,754
Depreciation	317	291
Building repairs	7,578	12,268
Cleaning	4,525	3,713
Bank charges	388	448
Computer costs	372	242
Travel costs	111	11
Bookkeeping	1,246	2,352
Copier rental	568	589
CRB checks	-	12
Independent Examiners' fee	2,724	1,596
Professional fees	<u>20,724</u>	<u>12,302</u>
	<u>298,341</u>	<u>269,344</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2023

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	317	290
Independent Examiner's fee	<u>2,724</u>	<u>1,596</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	169,445	173,710
Social security costs	13,110	8,031
Other pension costs	<u>3,217</u>	<u>2,725</u>
	<u>185,772</u>	<u>184,466</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Youth centre employees	<u>15</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

The number of employees on a full time equivalent basis was 6 (2022: 6.5).

Key Management Personnel remuneration amounted to £51,313 (2022 £41,809)

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2023**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	126,870	-	126,870
Charitable activities			
Youth Work Activities	67,067	-	67,067
Youth Centre Lettings	52,562	-	52,562
Investment income	20,166	-	20,166
Other income	<u>38,437</u>	<u>-</u>	<u>38,437</u>
Total	<u>305,102</u>	<u>-</u>	<u>305,102</u>
 EXPENDITURE ON			
Raising funds	3,158	-	3,158
Charitable activities			
Youth Work Activities	211,958	-	211,958
Youth Centre Expenditure	<u>57,386</u>	<u>-</u>	<u>57,386</u>
Total	<u>272,502</u>	<u>-</u>	<u>272,502</u>
 Net gains/(losses) on investments	<u>(1,945)</u>	<u>-</u>	<u>(1,945)</u>
 NET INCOME	30,655	-	30,655
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,330,291</u>	<u>-</u>	<u>1,330,291</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>1,360,946</u></u>	<u><u>-</u></u>	<u><u>1,360,946</u></u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2023**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1st April 2022	975,000	197,272	2,893	1,175,165
Additions	<u>-</u>	<u>-</u>	<u>206</u>	<u>206</u>
At 31st March 2023	<u>975,000</u>	<u>197,272</u>	<u>3,099</u>	<u>1,175,371</u>
DEPRECIATION				
At 1st April 2022	-	197,272	1,149	198,421
Charge for year	<u>-</u>	<u>-</u>	<u>317</u>	<u>317</u>
At 31st March 2023	<u>-</u>	<u>197,272</u>	<u>1,466</u>	<u>198,738</u>
NET BOOK VALUE				
At 31st March 2023	<u>975,000</u>	<u>-</u>	<u>1,633</u>	<u>976,633</u>
At 31st March 2022	<u>975,000</u>	<u>-</u>	<u>1,744</u>	<u>976,744</u>

11. FIXED ASSET INVESTMENTS

	2023 £	2022 £
Value at 1 April 2022	205,320	210,973
Additions	57,005	79,999
Disposal proceeds	(54,597)	(83,787)
(Loss)/Gain on disposal	<u>(18,897)</u>	<u>(1,945)</u>
Value at 31 March 2023	<u>188,831</u>	<u>205,320</u>
Historical Cost	<u>210,306</u>	<u>206,955</u>

Investments are £749 within the United Kingdom and £188,082 overseas.

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2023**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	9,761	7,459
Other debtors	4,268	6,256
Prepayments and accrued income	<u>79,617</u>	<u>-</u>
	<u>93,646</u>	<u>13,715</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	5,700
Social security and other taxes	4,996	2,551
Other creditors	1,258	582
Accrued expenses	<u>502,898</u>	<u>5,239</u>
	<u>509,152</u>	<u>14,072</u>

14. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	<u>1,360,946</u>	<u>18,812</u>	<u>1,379,758</u>
TOTAL FUNDS	<u>1,360,946</u>	<u>18,812</u>	<u>1,379,758</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	<u>338,950</u>	<u>(301,241)</u>	<u>(18,897)</u>	<u>18,812</u>
TOTAL FUNDS	<u>338,950</u>	<u>(301,241)</u>	<u>(18,897)</u>	<u>18,812</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2023**14. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	1,330,291	30,655	1,360,946
TOTAL FUNDS	<u>1,330,291</u>	<u>30,655</u>	<u>1,360,946</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	305,102	(272,502)	(1,945)	30,655
TOTAL FUNDS	<u>305,102</u>	<u>(272,502)</u>	<u>(1,945)</u>	<u>30,655</u>

15. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £13,110 (2022: £8,031). At the year end £808 was due to the provider (2022: £582).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

Accounts

REGISTERED COMPANY NUMBER: 04541241 (England and Wales)
REGISTERED CHARITY NUMBER: 1098557

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022
FOR
BRIGHTON YOUTH CENTRE
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON YOUTH CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

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BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of Brighton Youth Centre are to help and educate children and young people, to enable them to develop their physical, mental and spiritual capacities within a strictly interdenominational and apolitical framework so that they may grow to full maturity as individuals and members of society, providing wherever possible equality of opportunity regardless of sex, race, mental, physical or sensory ability or sexual orientation.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs, specifically on the "Objectives and Aims" and "Achievements and Performance" for the year, relate in detail to the benefit that the Charity provides to the public.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Background

Brighton Youth Centre [BYC] is a registered charity, dedicated to offering year-round activities, support and a safe social space for young people from Brighton & Hove, and the surrounding areas of East and West Sussex.

BYC, originally the Brighton Boys' Club, was founded in 1917, and has a rich history within the city, finding its home on John Street and Manchester Street, before standing on Edward Street for almost 80 years. In the last century, an estimated 30,000 young people have benefited from the support, activities and services provided by Brighton Youth Centre. Currently, more than 1,000 young people use the BYC facilities every year.

Introduction

These accounts cover the financial year that saw a return from lockdown, numbers attending quickly returned to pre covid levels as BYC came back to life.

"My favourite part of the week is coming to BYC, having a conversation with the youth workers and interacting with all the activities put on for the day. I enjoy making new friends and having a space that really feels like my own, where I can really be myself and not have to worry about judgement" BYC member

Brighton Youth Centre (BYC) is one of the longest running and best used youth services in the city. As a team we're really proud of the young people we work with and support, and we're continually impressed by the contributions they make to their local community through the activities which take place at BYC every day.

Projects such as B.Fest, Brighton's biggest youth-led festival, facilities like Brighton's only indoor skateboard park, and the connections we offer to other services including mental health, LGBTQ+ and refugee support, make BYC a very special and unique space in the heart of the city.

Our biggest project to date has been to rejuvenate our building. After decades of service it is now vital so that we can sustain and grow all these amazing spaces and services, to provide a state of the art youth hub for the young people of Brighton and Hove.

Toby Moore, Chair of Board

Who we are, and what we do

"BYC is a social place that I feel safe in, and gives me support to actually express myself. If it was open more, I would come pretty much every day" Alex

Established in 1917, Brighton Youth Centre is Brighton's leading youth project, with a 100 year history of delivering services in the city. It's a thriving hub of activity, providing a central hub for the city's youth work and attracting over 1,500 young people every year from across the city.

It is truly a city wide resource for young people who come from every ward in the city to access its services. It is also, notably, very effective at engaging older teenagers: 57% of our young people are aged 16+

"What stands out to me the most about Brighton Youth Centre is how it is a place for young people from across the city. Different backgrounds, different neighbourhoods come together to find out about and learn from each other. I haven't experienced many, if any other places where this happens in the same way. And in this way, it becomes really important, not just for the young people, but for the whole city." Helen Barlett, youth worker, Brighton Youth Centre

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

Brighton Youth Centre is a safe space where young people have the freedom to be themselves, come together, learn from each other and challenge themselves to make a difference in their own lives and the lives of their community. We place their voices, aspirations and concerns at the heart of everything we do because we believe all children and young people deserve to be taken seriously.

We work with over 20 partner organisations and projects who deliver services from BYC, on the autistic spectrum, LGBTQI+, asylum seekers, experience mental ill health or homelessness such as Brighton & Hove Pupil Referral Unit, Allsorts Youth Project, YMCA DownsLink and the Russell Martin Foundation; and youth arts and creative industries organisations like UK Unsigned, BlockBuilders, Miss Represented and Art In Mind. Together, we:

- Platform young people's voices

Our work starts from young people's perspectives, focusing on their needs and agendas. We believe young people are not just adults-in-waiting, but individuals in their own rights with hopes, concerns and aspirations which deserve to be taken seriously, and provide a safe and supportive environment for them to express themselves and explore ideas they find challenging or exciting.

- Increase participation and community cohesion

We firmly believe that young people are not just individuals in need of education, but have plenty to offer as educators themselves. Our building and activities provide a space for young people to come together, placing the emphasis on teamwork and collaboration, and supporting young people to learn from one another. Equality, diversity and inclusion are embedded in our activities. There is a racial, social and cultural mix within the groups and we take every opportunity to promote learning and understanding of themselves and others, providing an invaluable space for young people to explore and celebrate the rich mix of their different stories, experiences and ideas about the world.

- Support young people to make a difference in their own lives

We work with a wide-range of young people, including young people with disabilities, young carers, young offenders, young parents and homeless young people. We encourage young people to take ownership for all aspects of the centre and to engage in the life of the city. Young people are closely involved in shaping our programme, and every year, they organise B.Fest, Brighton's youth arts festival for and by young people.

The Management Team

Toby Moore, Chair

Toby is the Founder of Content Club, a content strategy agency for creative people. Seasonally, Toby is the director and curator for TEDxBrighton, one of the UK's largest and longest running TEDx events. Toby is also the Head of Entrepreneurship at WaterBear College of Music and supports two youth charities, The Hummingbird Refugee Project and is Chair of Trustees at Brighton Youth Centre

Nigel Jenner, Trustee

Nigel has 30 years experience of working within the Local Authority Youth Service, including running Brighton Youth Centre from 1983 to 1993 and as the Head of Service. Since leaving he has worked at ABandOfBrothers, Brighton and Hove Albion In The Community, Lewes Football Club and at Brighton Youth Centre. For the last 4 years he has also been working on a mentoring project for prisoners with Sussex Pathways.

Sue Shanks, Trustee

Sue had a long career as a youth worker before becoming a youth work lecturer at the University of the West of England and latterly at Chichester University, as well as a writer on youth and community work. She is the author of Youth Clubs - Association, Participation, Friendship and Fun!. In 2011 she was elected to Brighton and Hove City Council as the Lead member for Children's services for 4 years, and was re-elected in 2019 for St Peters and North Laine ward.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

Ben Glazebrook, Trustee

Ben has over 20 years experience of working in the voluntary and community sector in youth training, youth counselling and community arts projects, including managing a youth centre. He has delivered partnership contracts across Brighton and Hove, working closely with Local Authority youth service partners, public health, schools, NHS commissioning and delivery partners.

Mike Roe, CEO

Mike has been the CEO of Brighton Youth Centre for 12 years. He started in youth work as a sessional worker in 1984 and qualified in 1989. His experience includes community based drugs work in London and Birmingham and large centre based youth work for over 25 years.

The Youth Work Team & Our Projects

Helen Barlett, Lead Youth Worker Youth Club and My Space

I've been a youth worker in Brighton and Hove for over 15 years, with a focus on participation work. What stands out to me the most about Brighton Youth Centre is how it is a place for young people from across the city. Different backgrounds, different neighbourhoods come together to find out about and learn from each other. I haven't experienced many, if any other places where this happens in the same way. And in this way, it becomes really important, not just for the young people, but for the whole city.

Youth Club is our regular open session for young people aged 13-19. There's a range of activities each week - arts, gaming, cooking, music, sports, pool for young people to take part, or they can just come along and hang out. There's always food on offer and the skate park is open and free to access.

"I come here because I feel comfortable here. I eat food because I don't really have money for food and I can get food for free here. I also come here to sing and I feel better when I sing because I feel more confident. I think it would really help young people if it was open more" Jess

Currently about 50-60 young people attend each week. Most of the young people who attend have a lot going on in their lives: some are in care; struggling at or excluded from school; with special educational needs; dealing with family problems or mental health issues. For many, talking to youth workers is an important source of advice and support for issues they're having in their lives. Here they have spaces that are theirs, that are safe, where they can get a meal, try new things and learn new skills, see their mates and meet new people.

"I first started attending Brighton Youth Centre through the Youth Club sessions, and over the last 9 nine years it has been critical for my development as an adult. Growing up I didn't have a supporting family, and as a result of this, I've dealt with substance abuse and a few years of homelessness. However I was lucky enough to have people like Hannah and Mike. Throughout the years they have provided me with patience, education, advice, a safe environment and most of all understanding. I myself growing up was faced with impossible situations which could have easily led me on the path to jail. But BYC gave me the tools and knowledge needed to find better ways. With the help of BYC I got my GCSE's, worked on the B.FEST events, completed my NCS, obtained degrees in Music Business and Putting on Music Events and also mentored and provided music lessons to students. Alongside this they have provided me with over four years of live music performance experience. BYC is a needed resource for the young people in Brighton, because it is a safe haven for young people to express themselves." Lily

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

My Space is a monthly youth club for adopted teenagers in Brighton & Hove, established in 2017. Parents of adopted teenagers identified the gap in provision for this particularly vulnerable group, and BYC have been working with them to deliver My Space. Sessions include cooking, art activities and opportunities to chat with their peers and youth workers.

Adopted children's early experiences are often negative. Many have suffered abuse and neglect and the trauma of being separated. The project helps them feel supported, empowering them to manage relationships and increase self confidence, and providing a safe and welcoming environment where the members understand each other's backgrounds and can talk about issues affecting them.

"My Space is one of the most important things in my life, and a place I feel safe" Charlie

"It's somewhere I can talk about how I feel without hurting your [parents] feelings, everyone understands me there"
Caitlyn

"It's brilliant for me to know other adopted people. My Space keeps us together and connected" Chelsea

Liam Teague, Youth Worker and Skatepark Project Coordinator

I grew up outside of Brighton and visited Brighton Youth Centre occasionally as a teenager, as it was known in the local skateboarding community. I started working here in 2012 helping out once a week, before doing a 1-year youth work apprenticeship and taking on the role of full time coordinator at the skatepark.

BYC skatepark is the only indoor skateboarding space in the Brighton area. We teach skateboarding and provide a safe, friendly and supervised place to practice where young people have access to youth workers to talk to. We also run sessions for specific groups, for example girls night helps support young women getting into skateboarding. We regularly run the Go Skate Project, working with referred young people struggling with mental health, using skateboarding as a pathway to better wellbeing. Other projects include our annual board design workshop, allowing young people to design their own skateboard artwork for free, and an all-night skating marathon and fundraiser where we challenge some of our regulars to skate from 10pm - 8am.

"I first came here to skate, and then got into basketball through the Youth Club which I'd never played before. I also come to practise guitar in the rehearsal space. Thanks to BYC I've met new like minded people who share similar interests like skating, guitar and music, and have made new friendships that way. I love that there's a multitude of things to do in one visit, and it would be great if there was much more. I would love to come here more often, and I would visit the skatepark more if it was ventilated." Archie

"I come here almost every day. I enjoy the company of the staff and the people my age I know. I feel safe and protected, and I've always had a lot of help. I've met basically everyone I know here, and without BYC I wouldn't be where I am now."
Lucas

Cleo Phillips, Youth Worker and B.game Project Coordinator

I have been working at Brighton Youth Centre for 7 years. I started as a youth support volunteer, helping run the Youth Club, and since completing a youth work degree course I joined the team as a youth worker.

B. Game is a youth led gaming group open to 13 - 19 years old offering an alternative to an open youth club. Weekly sessions run on a Wednesday and focus on different kinds of interactive gaming including board games, card games, console gaming and role-playing games and learn about the gaming industry. Using a shoulder-to-shoulder approach to mental health and wellbeing, the group offers opportunities for young people to socialise and discuss topics specific to issues they face at their own pace, in an informal and supportive environment and to develop their interpersonal skills. B.Game is a very popular project: young people gave it an 8 out of 10 score for overall satisfaction, and 10 out of 10 for the support they receive from youth workers.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

Hannah Coxeter, Lead Youth Worker and B.fest Coordinator

I have been a youth worker for over 20 years, and have worked at BYC for over 10 years running the youth programme and B.fest, our annual youth-led arts festival. I'm really passionate about the importance and value in the work we do, which is about voluntary engagement and where participation and empowerment is at the core. Post Covid, we have seen a massive rise in engagement from young people wanting to form human connections, and I feel that what we offer at BYC is integral to the wellbeing of young people across Brighton and Hove.

"I have been inspired to actually take up art in college and focus on myself and what I want more than what other people want."

B.fest is Brighton's Youth Arts Festival. The week-long multi-arts event is run by a board of young people who shape and run the festival, curating the content, event managing and marketing the activities. B.fest is a celebration of youth culture and it offers young people in Brighton, Sussex and across the South East a wealth of creative opportunities to perform, participate or attend over 50+ performances, exhibitions and workshops. Delivered for and by young people in partnership with over 30 professional artists and cultural organisations it aims to celebrate youth culture and bring more creative opportunities to young people, attracting 1000+ young people each year.

B.fest is about giving creative power to young people, so that they can choose what they consume and celebrate what they create. Many of the young people who have sat on the festival's board who have gone on to flourish in the creative industries, including Ella Wood, who has worked on Star Wars films, and music producer Frankie Stew.

"For every young person that gets up on the stage and sings, there's another young person that's looking at them going, Oh, they're the same age as me, or I go to school with them, and it makes all those things seem possible" Mike Roe, CEO, Brighton Youth Centre

Alex Amos, Youth Worker, Music Coordinator and Lead Youth Worker for Pupil Referral Unit Sessions

I first joined Brighton Youth Centre as a volunteer while I was studying music at BIMM Brighton. I have since completed an MA in applied anthropology and community and youth work and continue to work at BYC as the coordinator of the music project at the youth centre.

Music at BYC We use music as an activity to bring young people together, working with young people to provide musical support wherever they are on their journey and supporting them to develop skills and confidence in whatever way works best for them.

We put on monthly events giving young people a platform to experience performing to an audience in a space that is safe and comfortable so that they can grow in confidence and inspire other young people to perform. We provide beginners instrument lessons, band workshops, rehearsal space, jam spaces, open mic and vocal groups, as well as an informal space for young people to receive constructive criticism and feedback about their music, hang out socially and connect with youth workers and other young people.

"The atmosphere is amazing, everyone has a great time at every gig and it's an amazing place to meet other people your age with similar interests. It's an open and safe space to talk, and personally I've met many of my good friends there!"

For over eight years Brighton Youth Centre has been running a Friday morning activity session with the Pupil Referral Unit to introduce young people who have been permanently excluded from school or are on programmes to avoid permanent exclusion to activities available to them at the youth centre. 71% of young people attending are in receipt of free school meals, 47% were either children in need or on child protection orders with social services, 13% were children in care and 36% were on referral orders or had worked with the Youth Offending Service during the academic year.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

The range of activities offered included archery, rock climbing, boxercise, beach volleyball, various art activities, skateboarding and scooting - and are designed to support them to build confidence in their abilities, change their self perception and improve their emotional resilience and interpersonal skills.

"There is a strong correlation between the students' engagement on the programme at BYC and reintegration rates back into mainstream schools. Before working with BYC only 12% of students returned to mainstream education whereas with activity sessions at BYC 45% students were integrated back into school. A further 30% received Education and Health Care Plans and integrated into suitable special schools. Of the remaining cohort in the new academic year a further 50% have started integration programmes and should be fully integrated within 10 weeks."

Tim Self, Deputy Headteacher, Brighton and Hove Pupil Referral Unit

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities shows a positive net movement in funds for the year of £30,655 (2021 - £84,664 surplus) and total funds at the year end of £1,360,946 (2021 - £1,330,291).

The Charity's reserves in the form of Net Current Assets for the year end were £178,882 (2021 - £143,943).

Brighton Youth Centre maintains books and records of its financial affairs in accordance with best practice regulatory guidance and current legislation.

Management Committee Members are made fully aware of the financial affairs and the financial implications of its decision-making.

The day-to-day management of its financial affairs are undertaken by the CEO and Administrator, who adheres to policies, regulations, procedures and standing orders approved by the Trustees. All cheque exceeding £1,500 requires the formal signature of at least one of the nominated Management Committee Members in addition to the CEO or Centre manager.

Reserves policy

Unrestricted funds are freely available for use in the furtherance of the objectives of the Charity.

Restricted funds are either those funds which are subject to specific conditions imposed by the donor or which have been considered ring fenced by the Trustees. All such funds received during the period were offset against expenditure to the extent to which they were permitted to do so. Income is shown on these funds when it is received. Details of movements on the Statement of Financial Activities are set out in the financial statements.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

FUTURE PLANS

We want to rebuild Brighton Youth Centre to make it a place that is available to young people seven days a week for the next 50 years and beyond, to ensure that the building is fully accessible and environmentally sustainable and can provide the best staff, services and facilities for our young people.

To do this we're seeking £2.3 million from Brighton and Hove City Council and £3.9 million from the Youth Investment Fund. This investment would transform youth work in the city, providing a city wide hub supporting 2,500 - 3,500 young people each year and more than doubling the number of young people participating in youth work across the city. It will:

- **Improve the health & wellbeing of local young people**, providing new facilities for young people to come together, socialise and access vital services including counselling and healthcare.
- **Empower young people to be an active part of their communities**, providing a city wide hub for youth led activity and community engagement in Brighton & Hove
- **Equip young people in the city with skills for life and work**, delivering a holistic, joined up programme of personal, educational and creative development opportunities and pathways to employment for young people who may not otherwise access them

"For us, the most important thing about Brighton Youth Centre is the people and the community. Having a new and improved building would allow this amazing dynamic to continue to thrive and grow.?" Joe Palmer, co-founder, BlockBuilders

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity, is constituted as a company limited by guarantee and a registered charity and has no share capital, and is governed by its Memorandum and Articles of Association. It has no issued share capital but each member of the company has guaranteed to subscribe £1 in the event of the company becoming insolvent. The Articles of Association provide that the business of the company shall be managed by the management committee of the Charity.

It was registered as a charity on 15 July 2003, having been incorporated as a company on 20 September 2002 to take over the assets and liabilities of the previous Brighton Youth Centre charity no 305175. The assets and liabilities of Brighton Youth Centre, charity no 305175, were transferred to the company on 1 April 2007.

Recruitment and appointment of new trustees

All Directors of the company are members of the Management Committee, and the Committee is responsible for the appointment of any members.

Election of Officer Positions of the Charity is by approval at the Charity's quarterly meetings on the basis of willingness to serve and possession of an appropriate professional background and experience to perform the Officer's duties.

Newly appointed Management Committee Members are provided with an induction pack of relevant documents of the Charity, together with an initial briefing as to the background and ideas of the Charity.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The activities of the Charity are advised and monitored by the Board of Trustees/Directors who meet four times a year to ensure that the company fulfils its objectives and complies with the requirements of the Charity Commission and Company Law. The Charity Directors/Trustees have legal responsibility for the overall management and control of the Charity. The Trustees also use their expertise to support various aspects of the running of the Charity.

The work of implementing most of their policies is the responsibility of the CEO Michael Roe who in turn manages the key staff including the Lead Youth Worker, Skate Park Coordinator, B.fest Coordinator and Administrator. These staff manage sessional workers and volunteers.

Planning involves members all staff and volunteers and Trustees/Directors. With the Trustees/Directors giving final approval to plans and expenditure on an annual basis.

Risk management

The Trustee/Directors have conducted their own risk review of the major risks to which the Charity is exposed. Risk management is a standing item at Trustee meeting and policies and procedures are in place to identify and mitigate risk. These policies include financial controls and reporting, building and equipment checks and safeguarding practice designed to maximise the safety and support of Young People and Staff.

All procedures are periodically reviewed by the CEO to ensure they still meet the needs of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04541241 (England and Wales)

Registered Charity number

1098557

Registered office

64 Edward Street
Brighton
East Sussex
BN2 2JA

Trustees

Ms S Shanks
G Shepherd (resigned 1/2/2022)
A Jenner
T Moore
B Glazebrook

Independent Examiner

M Partridge FCA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-operative Bank
PO Box 1011
Balloon Street
Manchester
M60 4EP

Investment Advisers

HSBC Trust Company (UK) Limited
PO Box 880
Southampton
SO15 1WP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brighton Youth Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 26th January 2023 and signed on its behalf by:

B Glazebrook - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON YOUTH CENTRE**

Independent examiner's report to the trustees of Brighton Youth Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

M Partridge FCA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 26th January 2023

BRIGHTON YOUTH CENTRE**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	126,870	-	126,870	178,723
Charitable activities					
Youth Work Activities		67,067	-	67,067	1,630
Youth Centre Lettings		52,562	-	52,562	23,665
Investment income	3	20,166	-	20,166	13,372
Other income		<u>38,437</u>	<u>-</u>	<u>38,437</u>	<u>116,011</u>
Total		<u>305,102</u>	<u>-</u>	<u>305,102</u>	<u>333,401</u>
EXPENDITURE ON					
Raising funds		3,158	-	3,158	3,439
Charitable activities					
Youth Work Activities	4	211,958	-	211,958	142,036
Youth Centre Expenditure		<u>57,386</u>	<u>-</u>	<u>57,386</u>	<u>115,889</u>
Total		<u>272,502</u>	<u>-</u>	<u>272,502</u>	<u>261,364</u>
Net gains/(losses) on investments		<u>(1,945)</u>	<u>-</u>	<u>(1,945)</u>	<u>12,627</u>
NET INCOME		30,655	-	30,655	84,664
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,330,291</u>	<u>-</u>	<u>1,330,291</u>	<u>1,245,627</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,360,946</u></u>	<u><u>-</u></u>	<u><u>1,360,946</u></u>	<u><u>1,330,291</u></u>

The notes form part of these financial statements

BRIGHTON YOUTH CENTRE (REGISTERED NUMBER: 04541241)**BALANCE SHEET**
31ST MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	976,744	-	976,744	975,375
Investments	11	<u>205,320</u>	<u>-</u>	<u>205,320</u>	<u>210,973</u>
		1,182,064	-	1,182,064	1,186,348
CURRENT ASSETS					
Debtors	12	13,715	-	13,715	4,969
Cash at bank		<u>179,239</u>	<u>-</u>	<u>179,239</u>	<u>148,960</u>
		192,954	-	192,954	153,929
CREDITORS					
Amounts falling due within one year	13	(14,072)	-	(14,072)	(9,986)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>178,882</u>	<u>-</u>	<u>178,882</u>	<u>143,943</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,360,946</u>	<u>-</u>	<u>1,360,946</u>	<u>1,330,291</u>
NET ASSETS		<u>1,360,946</u>	<u>-</u>	<u>1,360,946</u>	<u>1,330,291</u>
FUNDS	14				
Unrestricted funds				<u>1,360,946</u>	<u>1,330,291</u>
TOTAL FUNDS				<u>1,360,946</u>	<u>1,330,291</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31ST MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26th January 2023 and were signed on its behalf by:

B Glazebrook - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations are only included in the Statement of Financial Activities when the Charity has an unconditional entitlement to the resources.

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income, the amount can be quantified with reasonable accuracy and the Trustees are virtually certain they will receive the resources.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities is accounted for when earned.

The value of any voluntary help received is not included in the Accounts but is described in the Trustees Annual Report.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Straight line over 10 years
Plant and machinery	- Straight line over 10 years

The Charity does not have a minimum value for the capitalisation of fixed assets.

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**1. ACCOUNTING POLICIES - continued****Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds - these are the funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	18,955	2,205
Grants	<u>107,915</u>	<u>176,518</u>
	<u>126,870</u>	<u>178,723</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Brighton & Hove CC	65,377	93,444
Big Lottery	9,516	46,000
Sussex Community Foundation	5,000	9,992
Arts Council	13,500	-
Onside	-	27,082
The National Foundation	<u>14,522</u>	-
	<u>107,915</u>	<u>176,518</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2022**3. INVESTMENT INCOME**

	2022	2021
	£	£
Rents received	17,500	9,400
Dividends	<u>2,666</u>	<u>3,972</u>
	<u>20,166</u>	<u>13,372</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £
Youth Work Activities	211,958
Youth Centre Expenditure	<u>57,386</u>
	<u>269,344</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	184,466	187,466
Rates and water	2,792	578
Insurance	-	14,393
Light and heat	5,628	16,539
Telephone	955	1,382
Postage and stationery	1,996	-
Sundries	3,929	1,512
Activity costs	35,754	4,098
Depreciation	291	857
Building repairs	12,268	4,035
Cleaning	3,713	-
Bank charges	448	-
Computer costs	242	302
Travel costs	11	-
Bookkeeping	2,352	2,746
Copier rental	589	744
CRB checks	12	-
Independent Examiners' fee	1,596	1,560
Professional fees	<u>12,302</u>	<u>21,713</u>
	<u>269,344</u>	<u>257,925</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2022**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	290	857
Independent Examiner's fee	<u>1,596</u>	<u>1,560</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

8. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	173,710	175,043
Social security costs	8,031	9,505
Other pension costs	<u>2,725</u>	<u>2,918</u>
	<u>184,466</u>	<u>187,466</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Youth centre employees	<u>14</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

The number of employees on a full time equivalent basis was 6.5 (2021: 6.5).

Key Management Personnel remuneration amounted to £41,809 (2021 £41,817)

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2022**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	178,723	-	178,723
Charitable activities			
Youth Work Activities	1,630	-	1,630
Youth Centre Lettings	23,665	-	23,665
Investment income	13,372	-	13,372
Other income	<u>116,011</u>	<u>-</u>	<u>116,011</u>
Total	<u>333,401</u>	<u>-</u>	<u>333,401</u>
EXPENDITURE ON			
Raising funds	3,439	-	3,439
Charitable activities			
Youth Work Activities	142,036	-	142,036
Youth Centre Expenditure	<u>115,889</u>	<u>-</u>	<u>115,889</u>
Total	<u>261,364</u>	<u>-</u>	<u>261,364</u>
Net gains on investments	<u>12,627</u>	<u>-</u>	<u>12,627</u>
NET INCOME	84,664	-	84,664
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,245,627</u>	<u>-</u>	<u>1,245,627</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,330,291</u></u>	<u><u>-</u></u>	<u><u>1,330,291</u></u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2022**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1st April 2021	975,000	197,272	15,378	1,187,650
Additions	-	-	1,659	1,659
Disposals	-	-	(14,144)	(14,144)
At 31st March 2022	<u>975,000</u>	<u>197,272</u>	<u>2,893</u>	<u>1,175,165</u>
DEPRECIATION				
At 1st April 2021	-	197,272	15,003	212,275
Charge for year	-	-	290	290
Eliminated on disposal	-	-	(14,144)	(14,144)
At 31st March 2022	<u>-</u>	<u>197,272</u>	<u>1,149</u>	<u>198,421</u>
NET BOOK VALUE				
At 31st March 2022	<u>975,000</u>	<u>-</u>	<u>1,744</u>	<u>976,744</u>
At 31st March 2021	<u>975,000</u>	<u>-</u>	<u>375</u>	<u>975,375</u>

11. FIXED ASSET INVESTMENTS

	2022 £	2021 £
Value at 1 April 2021	210,973	210,973
Additions	79,999	214,533
Disposal proceeds	(83,707)	(248,952)
(Loss)/Gain on disposal	<u>(1,945)</u>	<u>12,627</u>
Value at 31 March 2022	<u>205,320</u>	<u>210,973</u>
Historical Cost	<u>206,955</u>	<u>209,874</u>

Investments are £753 within the United Kingdom and £204,567 overseas.

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2022**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	7,459	1,527
Other debtors	<u>6,256</u>	<u>3,442</u>
	<u>13,715</u>	<u>4,969</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	5,700	180
Social security and other taxes	2,551	6,535
Other creditors	582	550
Accrued expenses	<u>5,239</u>	<u>2,721</u>
	<u>14,072</u>	<u>9,986</u>

14. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	1,330,291	30,655	1,360,946
	<u>1,330,291</u>	<u>30,655</u>	<u>1,360,946</u>
TOTAL FUNDS	<u>1,330,291</u>	<u>30,655</u>	<u>1,360,946</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	305,102	(272,502)	(1,945)	30,655
	<u>305,102</u>	<u>(272,502)</u>	<u>(1,945)</u>	<u>30,655</u>
TOTAL FUNDS	<u>305,102</u>	<u>(272,502)</u>	<u>(1,945)</u>	<u>30,655</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2022**14. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	1,245,627	84,664	1,330,291
TOTAL FUNDS	<u>1,245,627</u>	<u>84,664</u>	<u>1,330,291</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	333,401	(261,364)	12,627	84,664
TOTAL FUNDS	<u>333,401</u>	<u>(261,364)</u>	<u>12,627</u>	<u>84,664</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021
FOR
BRIGHTON YOUTH CENTRE
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON YOUTH CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

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BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of Brighton Youth Centre are to help and educate children and young people, to enable them to develop their physical, mental and spiritual capacities within a strictly interdenominational and apolitical framework so that they may grow to full maturity as individuals and members of society, providing wherever possible equality of opportunity regardless of sex, race, mental, physical or sensory ability or sexual orientation.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs, specifically on the "Objectives and Aims" and "Achievements and Performance" for the year, relate in detail to the benefit that the Charity provides to the public.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Background

Brighton Youth Centre [BYC] is a registered charity, dedicated to offering year-round activities, support and a safe social space for young people from Brighton & Hove, and the surrounding areas of East and West Sussex.

BYC, originally the Brighton Boys' Club, was founded in 1917, and has a rich history within the city, finding its home on John Street and Manchester Street, before standing on Edward Street for almost 80 years. In the last century, an estimated 30,000 young people have benefited from the support, activities and services provided by Brighton Youth Centre. Currently, more than 1,000 young people use the BYC facilities every year.

Introduction

These accounts cover the financial year that was deeply affected by Covid. The impact on delivery was significant but the financial impact has been mitigated for this period. The impact of the virus effected all our lives no matter how old or young we might be. For Young People the disruption to their education has been unprecedented, this is not just about narrow curriculum leaning and exams this is about the disruption of social networks, friendships and informal mechanisms of support. Young People whilst often not directly affected by the virus had concerns over vulnerable family members and friends.

Youth work is part of this education process: "Informal Education in Young Peoples' leisure time" is a definition of Youth Work that I often use. It is about voluntary participation, association and is open to all young people. It is a definition that has come under increasing pressure from government policy shifts towards "targeted, problem oriented, case driven approaches" and the ongoing reduction in resources available for public services including Youth Work that is particularly apparent at a local level.

At Brighton Youth Centre the support and development of social networks and friendships for Young People is at the core of our work. We provide the spaces for Young People to meet and take part in activities of their choosing. The impact of Covid has been profound we have had to close the Centre for long periods and when we opened, we had to limit the numbers of Young People and the mixing of groups.

Social Distancing feels like the opposite of the youth work we practice. Usually we bring together young people from across the City and get different groups to mix by encouraging them to move round the different activities and spaces in the building.

Our key response has been move to more online contact. Pre lock down we had regular contact with Young People predominantly on Instagram with over 3,000 followers for BYC, our Skate project and B.fest our Youth Arts Festival. At the start of lockdown we shared videos with young people recording the impact of lockdown these were known as The Corona Diaries and were posted daily on Instagram where group chats also took place. Zoom sessions replaced Youth Club nights and included music, quizzes, cooking and discussions. We even ran some zoom gigs with young people performing from their bedrooms.

At the time of writing the centre is open again we are still using zoom occasionally for meetings and where we have links with youth groups and young people who cannot get to the youth centre.

Outside periods of lockdown Brighton Youth centre continued to be a busy, vibrant youth work project. We attract young people from across the city. We managed to provide a wide range of services through partnership work with multiple organisations ranging from individual artists to regional arts organisations. We also have close links with youth projects across the city working with them to develop opportunities for young people and providing mutual support for staff.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

Brighton and Hove is lucky to have the range of voluntary sector Youth project that provide a range of services. Brighton Youth Centre provides citywide reach and a space for multiple organisations to provide services in a central young people friendly environment. There are a range of local community based services provide relationships in key areas of the City. Alongside this the equality's groups and advice services reached the need of young people who have specific needs and might require particular expertise, advice and environments to flourish.

We continue to look at how we can develop our work further and we have tabled a proposition to Brighton Hove City Council to match fund Onside (a national charity) in rebuilding Brighton youth centre and providing significant additional revenue for youth work. The lessons from Covid have shown that there will be a continued need for activities in a social environment as this forms a key part of young people's development. Investment in this project would lead to a massive increase in the participation of young people in youth work activity as well as providing significant new facilities that could be used by young people and projects from across the City. We are pleased to have significant support from young people and the wider community and many projects including organisations who already operate with us in our space and organisations that would like to move in and deliver from a new building development, as well as community based and projects that would remain in their own settings but would like to work strategically.

Below is an outline of the proposal:

- Rebuild the BYC

We want to rebuild BYC into the best Youth Facility for all Young People across Brighton and Hove.

But we need your help to do it.

COVID-19 threw some challenges our way. But we are ready to come back stronger than ever. We aim to do this through new and improved plans to rebuild BYC, which will generate over £5,000,000 of new investment into Brighton.

This will bring to the community a new Youth Centre that can act as a Central Hub for young people, create new jobs, and most importantly, new services for young people. 7 days a week. 365 days a year.

- What is Brighton Youth Centre (BYC)?

BYC is a charity that runs a large youth centre based in the prime central location of Edward Street, Brighton.

The centre dates back to 1917 where it was originally a Boy's Club, but today, BYC is a bustling hub for young people from all across Brighton.

At BYC we work with over 2,000 young people every year. We offer a wide range of activities, projects, and youth clubs alongside partnering with over 20 organisations.?

Our work includes running Brighton's only indoor skatepark, Brighton's Youth Arts Festival - B.fest, regular gigs for young acts, dance sessions, football, and art workshops. This is all alongside individual and group support for key issues including mental health.

- Why rebuild BYC?

BYC is an integral service for many young people in Brighton. That's why it's important that it is the best it can possibly be. However, our current building is old, in poor condition, and has accessibility issues. We need to acquire funds for improvements to make it a more usable, practical, and enjoyable space to be in.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

Additionally, we want to stay open seven days a week to offer more services to young people and support more partner organisations. We can only achieve this with improved facilities.?

- Let's Talk Money

To rebuild or to refurbish

To rebuild BYC we need to raise £8.4million to refurb the building would cost from £3 million. We plan to do so in the following ways:

- Onside, a national youth charity, will raise £3.75 million.
 - The council will match this, with £3.75 million.
 - BYC will provide the land that the building is situated on, worth £2 million.
- To Refurb would require 2.7 million from the Council and BYC would fundraise the difference.

To Run

We aim to raise £1.3 million per year to run the new BYC with the Onside model, with three year's worth of funding established prior to re-opening. We plan to do so in the following ways:

- BYC currently raises around £250,000 per year, which includes a Council grant of £47,000 per year.
- Onside will raise £1.8 million (£600,000 per year).
- The council will match this with £600,000 (£200,000 per year).
- BYC will raise the final £600,000 (£200,000 per year).

With a refurb we would look to raise £600,000 a year revenue through grants, building hire, donations and activities.

FAQ's

1.Does the Onside funding support end after three years?

No the three year figure comes from the initial fundraising to ensure that there is three years running costs in place when the new building opens. This is done by asking from an initial three year commitment from multiple (20+) donors. Experience from other projects shows that the vast majority of donors continue to donate and that new donors and fundraising sources increase income over the years.

2. Will the Council have to pick up the bill?

No. The Council will put funding into the building and commit to a contribution to running cost for the first three years. After this they have no obligation to any funding. BYC would remain an independent local Charity with ongoing support from Onside a National Charity. In a worst case scenario any losses would be the responsibility of the Charity which is also a Limited Company.

3. Are the finances sustainable?

Yes the funding will be more sustainable than BYC's current arrangements. It will create a better mix of income currently BYC receives about 20% of income from the council, 70% from rental and activity and 10% from donations and other grants. The new model would see a significant increase in proportion of donations and other grants to 50% + with the Council contribution remaining at 20% and the rest coming from rental and other income generating activities.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

The intention is to increase the budget to deliver Youth Work significantly. Currently BYC has a budget of around £260k a year the new this would increase to over £1m. In a worst case scenario where the council could no longer fund and some donors could no longer contribute the budget would still be much higher than now. Building running costs would be lower as we would have modern heating and lighting and rental income will increase over an old run down building and rental income would be easier to achieve with a better facility.

We would also have ongoing support from Onside on finances who can access national grant and fundraising opportunities.

4. Who would own the new Youth Centre?

The Youth Centre would be owned, as it is now, by Brighton Youth Centre the Charity, however ownership could be passed to the Council to protect their investment if needed.

5. What does this mean for Youth Work in the City?

It will transform Youth Work in the City we would expect to see 4,000-5,000 young people a year, more than doubling the number of Young People participating in Council supported Youth Work across the City.

We would have a brilliant facility open for all Young People and Youth Organisations to use 7 days a week all year round. We would create significant numbers of new jobs and volunteering opportunities. We would develop new partnerships and r to address issue facing Young People and support their voice to be heard.

6. What will happen to my local Youth provision?

We want to increase the amount of Youth Work in the City not replace it. Local projects will able to use the new facilities with their groups and we would be able to provide mini bus transport to help groups travel. We would be able to support existing providers and develop new local provision where it was needed in the City through fundraising, training and other support. We expect that some partner City wide services will operate from the new building which will save money on accommodation, provide better facilities and more service options. We would also look to support cross City sports, arts and participation events bringing Young People from across the City together.

7. Why spend the money on this?

Brighton Youth Centre has over 100 years history of working in the City. Currently we work with over 2,000 participants a year including Young People from every ward in the City.

We have track record of been financially stable and offering excellent value in terms of work delivered against money spent. We also support many other organisations that deliver from our current building and give over half the grant we receive from the Council to support other City Centre Youth Organisations. This proposal would bring in over £5 million pounds of new investment in Youth Work.

Our building is old and in urgent need of renovation to keep it open and make it more accessible. This means we would have to raise money just to maintain what we have, however this option would transform Youth Work in Brighton and Hove at a time when it is needed more than ever.

Our Values

- Teamwork: Co operative working in partnership
- Learning: Relationships, exploration and reflection
- Integrity: Acting with honesty and openness.
- Involvement: Participation and Belonging
- Fairness: Creating culture not rules

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

The work at BYC is founded on core youth work principals. These include: voluntary participation, informal social and personal education, experiential learning and association. We are committed to building sustained and meaningful relationships between young people and the BYC staff and the wider community, by providing activities, support and a welcoming space for these individuals. We encourage young people to take ownership and responsibility for all aspects of the centre and programme and engage in the life of the City.

BYC continues to be relevant as a space for young people by continuing to focus on their needs and agendas. We see our work as starting from young people's perspective, accepting who they are, and of the way they are experiencing their lives at the present moment. Young people are not just adults-in-waiting, but individuals in their own rights, with individual hopes, fears and aspirations that deserve to be taken seriously. We also recognise that opportunities to meet and socialise in an informal settings have become increasing rare for young people particularly those with limited disposable incomes or those who suffer from additional disadvantage or discrimination. In our unique position as informal educators, the BYC team take every opportunity to promote learning and understanding, both of self and of others. We firmly believe that young people are not just individuals in need of education, but have plenty to offer others as educators themselves. We provide group settings, with an emphasis on cooperation and teamwork, allowing young people to share their knowledge, opinions and skills and, to learn from one another

Staffing

BYC has a highly experienced core team led by the CEO Mike Roe, Hannah Coxeter Lead Youth Work/B.fest co ordinator and Liam Teague Skate Park Co ordinator. This is backed by a team of sessional workers and volunteers who support the programme and bring a range of skills and experience to our work.

In addition our team works in close partnership with a range of large and small organisations and individuals to provide a wider range of activity including: the Pupil Referral Unit, Miss Rep, Art in Mind, Jam Brighton, DV8, leaving care team, Russell Martin Foundation, UK unsigned, Amazonas Arts, Mascot, SE Dance, Windmill theatre.

What we do

The Centre is open seven days a week with a range of Open Youth Work and Activities delivered by the BYC team and a range of partner organisations. Alongside the regular programme there are events, trips, holiday programmes, residentials and our Youth Arts Festival: B.fest. Open Youth Club lies at the heart of our work providing a space for Young People to meet, build friendships and share interests. Activities are a mix of sport, arts and project based work. The programme and delivery is planned alongside young people.

Who we work with.

Brighton Youth Centre works with young people from across the city. We are open to all young people with a particular focus on the 13 - 19 age group. Analysis of attendance show that young people travel from all wards in the city to attend and that young people come from a wide variety of backgrounds. We also undertake some focused pieces of work including groups from the pupil referral unit and adopted young people.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities shows a positive net movement in funds for the year of £84,664 (2020 - £37,215 deficit) and total funds at the year end of £1,330,291 (2020 - £1,245,627).

The Charity's reserves in the form of Net Current Assets for the year end were £143,943 (2020 - £36,630).

Brighton Youth Centre maintains books and records of its financial affairs in accordance with best practice regulatory guidance and current legislation.

Management Committee Members are made fully aware of the financial affairs and the financial implications of its decision-making.

The day-to-day management of its financial affairs are undertaken by the CEO and Administrator, who adheres to policies, regulations, procedures and standing orders approved by the Trustees. All cheque exceeding £1,500 requires the formal signature of at least one of the nominated Management Committee Members in addition to the CEO or Centre manager.

Reserves policy

Unrestricted funds are freely available for use in the furtherance of the objectives of the Charity.

Restricted funds are either those funds which are subject to specific conditions imposed by the donor or which have been considered ring fenced by the Trustees. All such funds received during the period were offset against expenditure to the extent to which they were permitted to do so. Income is shown on these funds when it is received. Details of movements on the Statement of Financial Activities are set out in the financial statements.

FUTURE PLANS

BYC will continue to build on partnerships to expand the programme offer to young People, particularly in the area of Arts and Culture and the development of the Skate project whilst maintaining a core Youth Work delivery. We particularly want to increase the number of open youth club sessions and weekend delivery to make BYC a full 7 day a week Youth Centre.

BYC will push to achieve the redevelopment the building in partnership with BHCC and Onside.

BYC will continue to support Young peoples' decision making in the City.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity, is constituted as a company limited by guarantee and a registered charity and has no share capital, and is governed by its Memorandum and Articles of Association. It has no issued share capital but each member of the company has guaranteed to subscribe £1 in the event of the company becoming insolvent. The Articles of Association provide that the business of the company shall be managed by the management committee of the Charity.

It was registered as a charity on 15 July 2003, having been incorporated as a company on 20 September 2002 to take over the assets and liabilities of the previous Brighton Youth Centre charity no 305175. The assets and liabilities of Brighton Youth Centre, charity no 305175, were transferred to the company on 1 April 2007.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

All Directors of the company are members of the Management Committee, and the Committee is responsible for the appointment of any members.

Election of Officer Positions of the Charity is by approval at the Charity's quarterly meetings on the basis of willingness to serve and possession of an appropriate professional background and experience to perform the Officer's duties.

Newly appointed Management Committee Members are provided with an induction pack of relevant documents of the Charity, together with an initial briefing as to the background and ideas of the Charity.

Organisational structure

The activities of the Charity are advised and monitored by the Board of Trustees/Directors who meet four times a year to ensure that the company fulfils its objectives and complies with the requirements of the Charity Commission and Company Law. The Charity Directors/Trustees have legal responsibility for the overall management and control of the Charity. The Trustees also use their expertise to support various aspects of the running of the Charity.

The work of implementing most of their policies is the responsibility of the CEO Michael Roe who in turn manages the key staff including the Lead Youth Worker, Skate Park Coordinator, B.fest Coordinator and Administrator. These staff manage sessional workers and volunteers.

Planning involves members all staff and volunteers and Trustees/Directors. With the Trustees/Directors giving final approval to plans and expenditure on an annual basis.

Risk management

The Trustee/Directors have conducted their own risk review of the major risks to which the Charity is exposed. Risk management is a standing item at Trustee meeting and policies and procedures are in place to identify and mitigate risk. These policies include financial controls and reporting, building and equipment checks and safeguarding practice designed to maximise the safety and support of Young People and Staff.

All procedures are periodically reviewed by the CEO to ensure they still meet the needs of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04541241 (England and Wales)

Registered Charity number

1098557

Registered office

64 Edward Street
Brighton
East Sussex
BN2 2JA

Trustees

Ms S Shanks
G Shepherd
A Jenner
T Moore (appointed 29/6/2020)
B Glazebrook (appointed 29/6/2020)

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

M Partridge FCA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

The Co-operative Bank
PO Box 1011
Balloon Street
Manchester
M60 4EP

Scottish Widows Bank
PO Box 12757
67 Morrison Street
Edinburgh
EH3 8YJ

Investment Advisers

HSBC Trust Company (UK) Limited
PO Box 880
Southampton
SO15 1WP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brighton Youth Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BRIGHTON YOUTH CENTRE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2021

Approved by order of the board of trustees on 16th Dec 2021 and signed on its behalf by:



.....
B Glazebrook - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON YOUTH CENTRE**

Independent examiner's report to the trustees of Brighton Youth Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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.

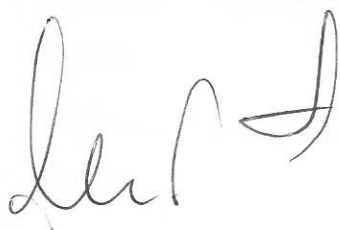
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.



M Partridge FCA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 16th December 2021

BRIGHTON YOUTH CENTRE**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	178,723	-	178,723	96,753
Charitable activities					
Youth Work Activities		1,630	-	1,630	75,935
Youth Centre Lettings		23,665	-	23,665	103,641
Other trading activities	3	-	-	-	3,662
Investment income	4	13,372	-	13,372	11,824
Other income		<u>116,011</u>	<u>-</u>	<u>116,011</u>	<u>-</u>
Total		333,401	-	333,401	291,815
EXPENDITURE ON					
Raising funds		3,439	-	3,439	22,698
Charitable activities					
Youth Work Activities	5	142,036	-	142,036	175,762
Youth Centre Expenditure		<u>115,889</u>	<u>-</u>	<u>115,889</u>	<u>121,092</u>
Total		261,364	-	261,364	319,552
Net gains/(losses) on investments		<u>12,627</u>	<u>-</u>	<u>12,627</u>	<u>(9,478)</u>
NET INCOME/(EXPENDITURE)		84,664	-	84,664	(37,215)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,245,627</u>	<u>-</u>	<u>1,245,627</u>	<u>1,282,842</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,330,291</u></u>	<u><u>-</u></u>	<u><u>1,330,291</u></u>	<u><u>1,245,627</u></u>

The notes form part of these financial statements

BALANCE SHEET
31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	975,375	-	975,375	976,232
Investments	12	<u>210,973</u>	<u>-</u>	<u>210,973</u>	<u>232,765</u>
		1,186,348	-	1,186,348	1,208,997
CURRENT ASSETS					
Debtors	13	4,969	-	4,969	23,865
Cash at bank		<u>148,960</u>	<u>-</u>	<u>148,960</u>	<u>19,378</u>
		153,929	-	153,929	43,243
CREDITORS					
Amounts falling due within one year	14	<u>(9,986)</u>	<u>-</u>	<u>(9,986)</u>	<u>(6,613)</u>
NET CURRENT ASSETS		<u>143,943</u>	<u>-</u>	<u>143,943</u>	<u>36,630</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,330,291</u>	<u>-</u>	<u>1,330,291</u>	<u>1,245,627</u>
NET ASSETS		<u>1,330,291</u>	<u>-</u>	<u>1,330,291</u>	<u>1,245,627</u>
FUNDS	15				
Unrestricted funds				<u>1,330,291</u>	<u>1,245,627</u>
TOTAL FUNDS				<u>1,330,291</u>	<u>1,245,627</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BRIGHTON YOUTH CENTRE (REGISTERED NUMBER: 04541241)

BALANCE SHEET - continued
31ST MARCH 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16th Dec 2021.....
and were signed on its behalf by:


.....
B Glazebrook - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations are only included in the Statement of Financial Activities when the Charity has an unconditional entitlement to the resources.

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income, the amount can be quantified with reasonable accuracy and the Trustees are virtually certain they will receive the resources.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities is accounted for when earned.

The value of any voluntary help received is not included in the Accounts but is described in the Trustees Annual Report.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Straight line over 10 years
Plant and machinery	- Straight line over 10 years

The Charity does not have a minimum value for the capitalisation of fixed assets.

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

BRIGHTON YOUTH CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES - continued

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds - these are the funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	2,205	6,744
Grants	<u>176,518</u>	<u>90,009</u>
	<u>178,723</u>	<u>96,753</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Impact Initiatives	-	5,140
Brighton & Hove CC	93,444	66,869
Big Lottery	46,000	-
Chalk Cliff Trust	-	3,000
Sussex Community Foundation	9,992	-
Arts Council	-	15,000
Onside	<u>27,082</u>	-
	<u>176,518</u>	<u>90,009</u>

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2021**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Activities for generating funds	-	<u>3,662</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	9,400	5,328
Dividends	3,972	6,467
Deposit account interest	-	29
	<u>13,372</u>	<u>11,824</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Youth Work Activities	142,036
Youth Centre Expenditure	<u>115,889</u>
	<u>257,925</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	187,466	188,362
Rates and water	578	5,673
Insurance	14,393	6,329
Light and heat	16,539	15,235
Telephone	1,382	2,223
Postage and stationery	-	230
Sundries	1,512	3,941
Activity costs	4,098	35,780
Depreciation	857	1,905
Building repairs	4,035	14,330
Cleaning	-	16,501
Bank charges	-	13
Computer costs	302	349
Travel costs	-	351
Training	-	230
Bookkeeping	2,746	2,769
Copier rental	<u>744</u>	<u>1,003</u>
Carried forward	234,652	295,224

BRIGHTON YOUTH CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2021	2020
	£	£
Brought forward	234,652	295,224
Independent Examiners' fee	1,560	1,530
Professional fees	<u>21,713</u>	<u>100</u>
	<u>257,925</u>	<u>296,854</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	857	1,905
Independent Examiner's fee	<u>1,560</u>	<u>1,530</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	175,043	174,213
Social security costs	9,505	10,336
Other pension costs	<u>2,918</u>	<u>3,813</u>
	<u>187,466</u>	<u>188,362</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Youth centre employees	<u>13</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

The number of employees on a full time equivalent basis was 6.5 (2020: 6.5).

Key Management Personnel remuneration amounted to £41,817 (2020 £41,286)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	96,753	-	96,753
Charitable activities			
Youth Work Activities	75,935	-	75,935
Youth Centre Lettings	103,641	-	103,641
Other trading activities	3,662	-	3,662
Investment income	11,824	-	11,824
Total	291,815	-	291,815
EXPENDITURE ON			
Raising funds	22,698	-	22,698
Charitable activities			
Youth Work Activities	175,762	-	175,762
Youth Centre Expenditure	121,092	-	121,092
Total	319,552	-	319,552
Net gains/(losses) on investments	(9,478)	-	(9,478)
NET INCOME/(EXPENDITURE)	(37,215)	-	(37,215)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,282,842	-	1,282,842
TOTAL FUNDS CARRIED FORWARD	1,245,627	-	1,245,627

BRIGHTON YOUTH CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021****11. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1st April 2020 and 31st March 2021	<u>975,000</u>	<u>197,272</u>	<u>15,378</u>	<u>1,187,650</u>
DEPRECIATION				
At 1st April 2020	-	197,272	14,146	211,418
Charge for year	-	-	857	857
At 31st March 2021	-	<u>197,272</u>	<u>15,003</u>	<u>212,275</u>
NET BOOK VALUE				
At 31st March 2021	<u>975,000</u>	<u>-</u>	<u>375</u>	<u>975,375</u>
At 31st March 2020	<u>975,000</u>	<u>-</u>	<u>1,232</u>	<u>976,232</u>

12. FIXED ASSET INVESTMENTS

	2021 £	2020 £
Value at 1 April 2020	232,765	243,209
Additions	214,533	88,026
Disposal proceeds	(248,952)	(88,991)
(Loss)/Gain on disposal	<u>12,627</u>	<u>(9,478)</u>
Value at 31 March 2021	<u>210,973</u>	<u>232,765</u>
Historical Cost	<u>209,874</u>	<u>242,521</u>

Investments are £22,172 within the United Kingdom and £188,801 overseas.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	1,527	12,115
Other debtors	<u>3,442</u>	<u>11,750</u>
	<u>4,969</u>	<u>23,865</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	180	-
Social security and other taxes	6,535	3,275
Other creditors	550	616
Accrued expenses	<u>2,721</u>	<u>2,722</u>
	<u>9,986</u>	<u>6,613</u>

15. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	1,245,627	84,664	1,330,291
TOTAL FUNDS	<u>1,245,627</u>	<u>84,664</u>	<u>1,330,291</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	333,401	(261,364)	12,627	84,664
TOTAL FUNDS	<u>333,401</u>	<u>(261,364)</u>	<u>12,627</u>	<u>84,664</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	1,282,842	(37,215)	1,245,627
TOTAL FUNDS	<u>1,282,842</u>	<u>(37,215)</u>	<u>1,245,627</u>

BRIGHTON YOUTH CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	291,815	(319,552)	(9,478)	(37,215)
TOTAL FUNDS	<u>291,815</u>	<u>(319,552)</u>	<u>(9,478)</u>	<u>(37,215)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

BRIGHTON YOUTH CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations		
Grants	2,205	6,744
	<u>176,518</u>	<u>90,009</u>
Other trading activities		
Activities for generating funds	178,723	96,753
Investment income		
Rents received	-	3,662
Dividends		
Deposit account interest	9,400	5,328
	3,972	6,467
	<u>-</u>	<u>29</u>
Charitable activities		
Youth Work Income	13,372	11,824
Youth Centre Lettings		
	1,630	75,935
	<u>23,665</u>	<u>103,641</u>
Other income		
Furlough grant	25,295	179,576
Total incoming resources	<u>116,011</u>	<u>-</u>
	333,401	291,815
EXPENDITURE		
Raising donations and legacies		
Building repairs and maintenance		
Investment brokers fee	338	18,834
	<u>3,101</u>	<u>3,864</u>
	3,439	22,698
Charitable activities		
Wages		
Social security	175,043	174,213
Pensions	9,505	10,336
Carried forward	2,918	3,813
	<u>187,466</u>	<u>188,362</u>

This page does not form part of the statutory financial statements

BRIGHTON YOUTH CENTRE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST MARCH 2021

Charitable activities	2021	2020
Brought forward	£	£
Rates and water		
Insurance	187,466	188,362
Light and heat	578	5,673
Telephone	14,393	6,329
Postage and stationery	16,539	15,235
Sundries	1,382	2,223
Activity costs	-	230
Depreciation	1,512	3,941
Building repairs	4,098	35,780
Cleaning	857	1,905
Bank charges	4,035	14,330
Computer costs	-	16,501
Travel costs	-	13
Training	302	349
Bookkeeping	-	351
Copier rental	-	230
Independent Examiners' fee	2,746	2,769
Professional fees	744	1,003
	1,560	1,530
	<u>21,713</u>	<u>100</u>
Total resources expended	<u>257,925</u>	<u>296,854</u>
Net income/(expenditure) before gains and losses	<u>261,364</u>	<u>319,552</u>
Realised recognised gains and losses	72,037	(27,737)
Realised gains/(losses) on fixed asset investments	<u>12,627</u>	<u>(9,478)</u>
Net income/(expenditure)	<u>84,664</u>	<u>(37,215)</u>

This page does not form part of the statutory financial statements