

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**

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**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**

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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**

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#### **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**

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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**

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#### **- 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**

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#### **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**

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#### **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**

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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**

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#### **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**

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#### **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**

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#### **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 1<sup>st</sup> February 2024 and signed on its behalf by:

B Glazebrook - Trustee

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

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**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: 1<sup>st</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	143,857	-	143,857	126,870
<b>Charitable activities</b>					
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
<b>Total</b>		<u>338,950</u>	<u>-</u>	<u>338,950</u>	<u>305,102</u>
<b>EXPENDITURE ON</b>					
Raising funds		2,900	-	2,900	3,158
<b>Charitable activities</b>					
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>
<b>Total</b>		<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>
<b>NET INCOME</b>		18,812	-	18,812	30,655
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,360,946</u>	<u>-</u>	<u>1,360,946</u>	<u>1,330,291</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
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
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>(509,152)</u>	<u>-</u>	<u>(509,152)</u>	<u>(14,072)</u>
<b>NET CURRENT ASSETS</b>		<u>214,294</u>	<u>-</u>	<u>214,294</u>	<u>178,882</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,379,758</u>	<u>-</u>	<u>1,379,758</u>	<u>1,360,946</u>
<b>NET ASSETS</b>		<u>1,379,758</u>	<u>-</u>	<u>1,379,758</u>	<u>1,360,946</u>
<b>FUNDS</b>	14				
Unrestricted funds				<u>1,379,758</u>	<u>1,360,946</u>
<b>TOTAL FUNDS</b>				<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**

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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 1<sup>st</sup> February 2024 and were signed on its behalf by:

.  
B Glazebrook - Trustee

The notes form part of these financial statements

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**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**

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**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**

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	126,870	-	126,870
<b>Charitable activities</b>			
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>
<b>Total</b>	<u>305,102</u>	<u>-</u>	<u>305,102</u>
<b>EXPENDITURE ON</b>			
Raising funds	3,158	-	3,158
<b>Charitable activities</b>			
Youth Work Activities	211,958	-	211,958
Youth Centre Expenditure	<u>57,386</u>	<u>-</u>	<u>57,386</u>
<b>Total</b>	<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>
<b>NET INCOME</b>	30,655	-	30,655
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>1,330,291</u>	<u>-</u>	<u>1,330,291</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>				
At 1st April 2022	975,000	197,272	2,893	1,175,165
Additions	-	-	206	206
At 31st March 2023	<u>975,000</u>	<u>197,272</u>	<u>3,099</u>	<u>1,175,371</u>
<b>DEPRECIATION</b>				
At 1st April 2022	-	197,272	1,149	198,421
Charge for year	-	-	317	317
At 31st March 2023	-	<u>197,272</u>	<u>1,466</u>	<u>198,738</u>
<b>NET BOOK VALUE</b>				
At 31st March 2023	<u>975,000</u>	-	<u>1,633</u>	<u>976,633</u>
At 31st March 2022	<u>975,000</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
	£	£	£
<b>Unrestricted funds</b>			
General fund	<u>1,360,946</u>	<u>18,812</u>	<u>1,379,758</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<u>338,950</u>	<u>(301,241)</u>	<u>(18,897)</u>	<u>18,812</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	1,330,291	30,655	1,360,946
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	305,102	(272,502)	(1,945)	30,655
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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.