

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**

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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 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**  
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**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**

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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.

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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

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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**

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**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**

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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**

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**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**

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**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**

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**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**  
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**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**

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### **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**

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**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**

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### **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**

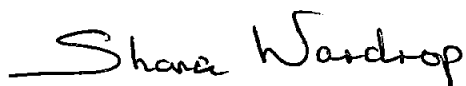
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This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater 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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	188,705	-	6,515,534	6,704,239	1,304,043
<b>Charitable activities</b>	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
<b>Total</b>		<u>228,085</u>	<u>-</u>	<u>6,515,535</u>	<u>6,743,620</u>	<u>1,456,680</u>
<b>EXPENDITURE ON</b>						
Raising funds	5	2,628	-	-	2,628	2,779
<b>Charitable activities</b>	6					
Youth Work Activities		23,363	-	279,061	302,424	272,349
Youth Centre Expenditure		7,990	-	295,568	303,558	158,880
<b>Total</b>		<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>
<b>NET INCOME</b>		194,095	-	5,940,906	6,135,001	1,033,999
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		498,543	975,000	940,214	2,413,757	1,379,758
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>692,638</u>	<u>975,000</u>	<u>6,881,120</u>	<u>8,548,758</u>	<u>2,413,757</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 £
<b>FIXED ASSETS</b>						
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>
<b>CURRENT ASSETS</b>						
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>
<b>CREDITORS</b>						
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>
<b>NET CURRENT ASSETS</b>						
		<u>475,604</u>	<u>-</u>	<u>2,244,986</u>	<u>2,720,590</u>	<u>364,535</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>692,638</u>	<u>975,000</u>	<u>6,881,120</u>	<u>8,548,758</u>	<u>2,413,757</u>
<b>NET ASSETS</b>						
		<u>692,638</u>	<u>975,000</u>	<u>6,881,120</u>	<u>8,548,758</u>	<u>2,413,757</u>
<b>FUNDS</b>						
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>
<b>TOTAL FUNDS</b>						
					<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	6,363,424	730,504
Net cash provided by operating activities		6,363,424	730,504
<b>Cash flows from investing activities</b>			
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)
<b>Change in cash and cash equivalents in the reporting period</b>		2,594,680	(142,261)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		487,539	629,800
<b>Cash and cash equivalents at the end of the reporting period</b>		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	487,539	2,594,680	3,082,219
	<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**

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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, 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 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	92,348	-	1,211,695	1,304,043
<b>Charitable activities</b>				
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>
<b>Total</b>	<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 £
<b>EXPENDITURE ON</b>				
Raising funds	2,779	-	-	2,779
<b>Charitable activities</b>				
Youth Work Activities	87,888	-	184,461	272,349
Youth Centre Expenditure	55,526	-	103,354	158,880
<b>Total</b>	146,193	-	287,815	434,008
Net gains on investments	11,327	-	-	11,327
<b>NET INCOME</b>	110,119	-	923,880	1,033,999
<b>Transfers between funds</b>	(991,334)	975,000	16,334	-
<b>Net movement in funds</b>	(881,215)	975,000	940,214	1,033,999
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	1,379,758	-	-	1,379,758
<b>TOTAL FUNDS CARRIED FORWARD</b>	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 £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	228,085	(33,981)	(9)	194,095
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	244,985	(146,193)	11,327	110,119
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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**

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**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.