

Registered number: 2888960
Charity number: 1033626

ACTION4YOUTH
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ACTION4YOUTH
(A Company Limited by Guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	A Douglas, Chairman D P Knox, Vice Chairman D R Apperly L Eldred A R Peters N J Peters G R Shankland C R Soames D H Teasdale S S Woods (Resigned 16 October 2024)
Company registered number	2888960
Charity registered number	1033626
Registered office	5 Smeaton Close Aylesbury Buckinghamshire HP19 8UN
Company secretary	J F M Cameron
Chief executive officer	J F M Cameron
Independent auditors	Hillier Hopkins LLP Chartered Accountants 249 Silbury Boulevard Milton Keynes Buckinghamshire MK9 1NA
Bankers	Lloyds Bank plc 1 Market Square Aylesbury Buckinghamshire HP20 1TD

ACTION4YOUTH
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of Action4Youth for the year 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The charitable company also trades under the name The Caldecotte Xperience.

Objectives and activities

a. Policies and objectives

The objectives of the charity are:

To help and educate children and young people, through informal education and leisure time activities to develop their physical, mental and spiritual, moral and cultural capacities, to achieve their full potential, that they may grow up to full maturity as responsible individuals and members of their communities and society.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Our Strategy to achieve our stated objectives has had the following threads:

- To deliver programmes encouraging and supporting for the development of all children and young people.
- To operate our outdoor education centre, The Caldecotte Xperience (TCX), in a way which is financially sustainable.
- To act as a voice for and of young people, strengthened by our expertise of voluntary and community children and young people's organisations and to be the natural first point of contact for these organisations.
- To provide leadership, training and support to voluntary and community children and young people's organisations.
- To develop strategic partnerships with both statutory and voluntary organisations.
- To enable the participation of children and young people at all levels of Action4Youth, so that their voices are heard.
- To be a proactive and flexible organisation which responds to opportunities for development.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

Action4Youth takes the strategic lead for the voluntary organisations supporting children and young people, aged 5 – 25 years in Buckinghamshire & Milton Keynes, including a range of locally based children and young people's voluntary sector projects and agencies, as well as the local associations of national voluntary youth organisations. Action4Youth is a member of UK Youth and The National Association of Boys and Girls Clubs and represents Buckinghamshire and Milton Keynes.

Action4Youth delivered the National Citizen Scheme to more than 2000 16 and 17 year olds across SE England.

Action4Youth has representation on The Youth Offending Service Board, Bucks Strategic Partners Board, Early Help Board and Opportunity Bucks Board.

Action4Youth delivers The Inspiration Programme and The Breakout Programme in schools and delivers the Duke of Edinburgh's Award across a wide area.

Action4Youth provides a range of programmes, activities and services which support those young people at risk and creates opportunities for the development and advancement for all young people.

Action4Youth runs The Junction, its youth centre in High Wycombe, offers mentoring support for young people and delivers outdoor adventure and education to many thousands of children and young people from The Caldecotte Xperience.

d. Volunteers

The company is grateful for the efforts of its volunteers. The use of volunteers and other donated services or facilities in the course of undertaking the organisation's charitable or income generating activities are not included in the Statement of Financial Activities.

Achievements and performance

a. Main achievements of the Company

Action4Youth supported over 25,000 children and young people in the year across its wide range of programmes and activities. The geographic reach of the organisation is now across South East England making it possible for more young people to benefit from A4Y's offer.

The plan to renovate the building at The Caldecotte Xperience finally came to fruition in the year after several years of fundraising and planning before the builders began their work in September 2024. The building in its new form will make it possible for the centre to operate effectively for 9 months of the year increasing the number of children and young people able to experience all of the many sports and activities on offer.

The accounts for the year show turnover was £3,475,584. This year's turnover figures include donations to our capital appeal to refurbish the main building at The Caldecotte Xperience as well as the balance of the ownership of the property itself, so there is a distortion from the regular pattern of revenue. Excluding these donations, turnover was £2,645,614.

As always, Action4Youth maintained a rigorous approach to expenditure, working at all times to achieve maximum efficiency.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Main achievements of the Company (continued)

As of 31 March 2025, the balance sheet shows net assets including pension scheme liabilities of £2,173,849, of this balance £1,181,896 is held in restricted funds. Fixed assets primarily represent our ownership of The Caldecotte Xperience as well as the investment there in the two yurt villages and the equipment necessary to our operation.

Looking to the future, our balance sheet and cash position provide a good position going into 2025/26 to manage the challenges ahead though the political and economic situation and international events create uncertainty in all areas so it is understood that very careful management and ability to adapt as necessary will be essential in 2025/26.

We are mindful of the importance of the staff team. Action4Youth's achievements are the achievements of all teams working together to support young people. During a difficult economic time which has impacted individuals, we have worked to offer competitive salaries as far as possible. The quality of our work is paramount and will not be retained without quality staff.

b. Key performance indicators

The organisation's overall financial objective is to ensure that reserves, at each year end, are sufficient to ensure the future financial stability of Action4Youth, and its ability to continue to achieve its objectives in an increasingly difficult funding environment. In this respect the financial performance of The Caldecotte Xperience and our fundraising efforts are key and closely monitored indicators. The Duke of Edinburgh Award is a small but growing income stream and The Inspiration Programme and Breakout Programme continue to develop.

Action4Youth has continued to grow in reach, reflecting its commitment to do more, each year, for more young people. More than 25,000 young people benefitted from Action4Youth's services during the year.

Fundraising, largely from corporate partners and charitable trusts and foundations, was successful during the year which creates the opportunity for growth.

c. Review of activities

Action4Youth's aim continues to be to offer support and opportunities to all young people, and this is maintained throughout the year despite ever-changing operating conditions. Action4Youth is driven to do more for young people, addressing need and creating opportunities so a key purpose is to grow the organisation so that it can meet these needs.

The National Citizen Service contract provided an opportunity for Action4Youth to extend its reach far beyond the established home patch in Milton Keynes and Buckinghamshire with delivery stretching across the East and South of England, taking in Norfolk, Suffolk, Essex, Cambridgeshire and North and North East London as well as delivering locally in schools. Delivering programmes took our teams into Wales, North East England and the South Coast. Logistically this was a real challenge to which teams rose admirably and contract numbers were achieved. Over 2,000 16 and 17 year olds were involved in our programmes, gaining important life skills, building confidence and making new friends and relationships. Many young people over the years have said that NCS was a life changing experience for them and it was a disappointment to many when the government announced the abrupt end of NCS in 2024.

The end of NCS created a need for restructuring at Action4Youth so swift action was taken to ensure the charity was in the best possible position to prepare and plan for the new operational situation.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Review of activities (continued)

Outdoor education from our base at The Caldecotte Xperience is a key part of our operation, creating opportunities for development for the many thousands of children and young people who visit each year. For many 7 and 8 year olds, their visit to TCX will be their first stay away from home without their family. For others it will spark a lifelong interest in the outdoors or in a particular sport like sailing or climbing. Young lives are changed for the better at Caldecotte.

The Caldecotte Xperience is also the base for The Breakout Programme, our crime prevention intervention, which challenges those young people most at risk of becoming involved in gangs, anti-social behaviour and crime to find more positive routes forward in their lives. The Programme's results show a marked positive change in attitudes and understanding.

The Breakout Programme, is now much in demand from schools which appreciate the 1-to-1 focus on young people most at risk of being involved in gangs and crime. The Programme is both supportive and hard hitting and is effective in opening young minds to different and more positive ways of living. Progress is measured using Outcomes Star and it is encouraging to see the progress individuals can make while benefitting from the Programme. Breakout is supported by both Thames Valley and Bedfordshire Police.

Action4Youth's Board of Trustees made a commitment to upgrade facilities in the main building at The Caldecotte Xperience to create a fully accessible space and a large indoor multi use space which would be used for dining, learning and recreation, especially at times of year when weather is poor. This would be an important development enabling the centre to offer its services to many more young people each year and for the centre itself to improve its financial position by extending full operation to more months of the year beyond the already very busy summer period. Fundraising continued throughout the year and the development of plans continued before demolition and building work began in September. The planned completion date was to be the end of March though while that wasn't quite achieved, most work was completed by then and A4Y resumed possession in early April 2025.

This building project was ambitious for a charity or A4Y's size and stretched resources both human and financial but ultimately all goals were achieved and the building has a new, up to date, lease of life, providing an excellent and inspiring venue for both users and the team members based there.

Our work to offer the Duke of Edinburgh Award as widely as possible continued. Our focus on creating opportunities for young people with special educational needs and disabilities continues and we now offer paddling expeditions especially for those with limited mobility who would not be able to complete a traditional walking expedition. An increasing number of schools are taking up our offer to manage expeditions and relieve the schools of that responsibility. Our team members are qualified to national body levels so this is a safe and convenient option for many schools.

Action4Youth continues to be the leading infrastructure support organisation for more than 50 youth clubs and youth organisations across Buckinghamshire, offering essential support and training. Most training sessions were delivered online rather than in person as in the past and this has been a positive development making delivery more cost effective while extending its reach.

The Inspiration Programme continues to have a real impact on participants and was successfully delivered in a number of schools across Bucks, Milton Keynes and beyond. More and more schools and colleges are seeing the difference The Inspiration Programme makes to students, increasing aspiration, confidence and key skills. The self-delivery model of the Programme increases the choice for schools and has been adopted by several while others continue to have Action4Youth team members delivering the full Programme.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Review of activities (continued)

The Mentoring Programme has grown and now operates across Milton Keynes and Buckinghamshire and is much in demand. There are often waiting lists for young people to gain this 1-to-1 support. They are referred generally by schools but sometimes by social workers, the police or even their own families. Mentoring works to build self-esteem and personal responsibility but often also addresses practical issues limiting the young person's ability to engage effectively in aspects of their life. This is an important and highly valued area of our work but often unsung because of its confidential nature.

The Junction, our youth centre in High Wycombe, has gone from strength to strength since opening in 2021. The centre is now a well established part of life in the town centre and serves between 300 – 400 individual young people each month with an ever increasing total of around 18,000 monthly visits with some attending almost every day of the week while others drop in to attend sessions of particular interest to them. The variety of sessions on offer continues to grow and includes hugely popular cooking, boxing, mixed martial arts, music making, cooking, arts and crafts alongside information on relationships and sexual health and money matters. All of these take place alongside pool, table tennis, X box and board games. Buckinghamshire Council's Community Safety team has noted that youth anti-social behaviour in High Wycombe has been reduced since The Junction opened its doors almost 4 years ago.

Fundraising had a strong year, due to the skill of the very small but high achieving team of fundraisers. This has enabled the charity to expand its reach and ensure sustainability. Working closely with funders, statutory partners and colleagues from the charity sector is integral to achieving Action4Youth's objectives and this year has seen relationships established and partnerships strengthened.

d. Investment policy and performance

Investment performance was in line with expectations given the current policy of placing surplus cash with banks and other Financial Institutions wholly covered by the Government's guarantees, for periods of up to two years.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The reserves policy and its review is core to the annual business planning process. As part of that process a reserves target level is set for the year based on the expected business climate and coverage of core operational costs. Given the building project at The Caldecotte Xperience and the consequent unusual pattern of expenditure and impact on cashflow, Trustees decided to suspend the normal reserves policy until the conclusion of the project in 25/26 when there will be a return to a reserves policy of holding the equivalent of two months' operating costs; which last year was £310,000.

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c. Deficit

Action4Youth operates to a controlled plan with the aim of delivering an operating surplus. At times of planned major reorganisation or process change the operation may run at a temporary deficit.

d. Material investments policy

The Board is concerned to maximise the level of income obtained from its investments but is mindful that its reserves may be required at relatively short notice. The Board of Trustees has continued with the policy of placing surplus cash with Banks and other Financial Institutions. A modest amount is deposited with M&G Charibond.

In line with the above the Board regularly reviews investment policy to ensure it meets the needs of balancing the needs of liquidity and returns.

e. Principal risks and uncertainties

Throughout the year, the major building project at Caldecotte was Action4Youth's main focus on risk.

The uncertainty of the wider economy and its impact on purchasing services and on fundraising is a consideration. The impact of inflation continued to be a concern.

There is limited funding for all aspects of youth work and so Action4Youth continues to be actively involved in developing partnerships to reduce costs and increase outcomes for young people.

Not achieving predicted fundraising income is an ongoing concern despite strong performance in the previous 4 years. To ensure best practice and compliance all fundraising is conducted observing the standards of the fundraising regulator.

Recruitment of high quality staff has been, and continues to be, a particular challenge. In some areas we compete directly with both the public and private sectors where rewards are often more generous and opportunities for advancement greater.

f. Principal funding

The prime sources of income are:

- Fees paid to the outdoor education centre for delivering to school groups in term time and to voluntary youth groups, clubs and private groups at weekends and in the holidays.
- Programme delivery from the Duke of Edinburgh Award, The Breakout Programme and The Inspiration Programme.
- Contract income from the National Citizens Service.
- External funding streams such as charitable trusts, fundraising events and donations.

Action4youth manages its fundraising in house through a team led by the Chief Executive. In carrying out these activities the charity adheres to all recognised standard practices as well as all the latest data, security and people protection requirements of the data protection acts.

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FOR THE YEAR ENDED 31 MARCH 2025

Principal funding (continued)

We are grateful to the following individuals and organisations for their support:

Blaser Mills	MK Grand Union Rotary Club
Bucks Lottery	Mobbs Memorial Trust Ltd
Bucks Masonic Foundation	National Lottery Community Fund
Careys Foundation	National Philanthropic Trust UK (NPT UK)
Centre:MK	NHBC
Charities Trust	Red Helix Ltd
Charles Hayward Foundation	Redway Runners
Estate of Tilly Brampton	Roland Callingham Foundation
Extra Mile Challenges	Rotary Club of Winslow
Fairhive Homes Limited.	Skipton Building Society Charitable Foundation
Groundwork UK	Square Trade
Heart of Bucks	St James Place Charitable Foundation
HW Bid Co	Stantec
John Lewis	The Anson Charitable Trust
KKL Charity Accounts	The Bartle Family Charitable Trust
Masonic Charitable Foundation	The Dulverton Trust
Mazars Charitable Trust	The Rectory Foundation
Mechline Development	The Rothschild Foundation
Ministry of Housing, Communities and Local Government	The Shanly Foundation
MK BID (My MK Ltd)	UK Youth
MK Community Foundation	Vinci UK Foundation

Structure, governance and management

a. Constitution

The charitable company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 19/01/1994, revised on 10/06/2005, 18/10/2019 and again on 27/07/2024. Its registered charity number is 1033626.

b. Methods of appointment or election of Trustees

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Vacancies are advertised and an open recruitment process is employed.

c. Organisational structure and decision-making policies

The Board of Trustees and each of its committees, meet four times each year. The Board leads the charity's strategic direction and maintains critical oversight of the organisation's running which is delegated to the Chief Executive of Action4Youth and its staff.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

The Trustees' training needs are reviewed at board meetings and implemented annually. Any new Trustees are fully inducted and trained according to their needs.

e. Pay policy for key management personnel

The Board's policy continues to be able to pay salaries which attract excellent staff, whilst remaining within the range of salaries paid by comparable organisations in the charity sector.

f. Financial risk management

An ongoing risk assessment process is in place. Core to this is a risk matrix and issues log. These are updated monthly with the issues log representing the current highest risks which are reviewed at every Finance and Risk Committee meeting and raised quarterly at Board Meetings as necessary. The Finance and Risk Committee carries out an annual review of the matrix and process and reviews the matrix for changes as a standing item at each quarterly meeting. The Trustees are satisfied that the major risks to which the organisation is exposed, especially those related to operations and finance, have systems and procedures in place with an associated ongoing review process to ensure effective mitigation.

g. Trustees' indemnities

Indemnity insurance has been taken out in respect of the Trustees for the period.

Plans for future periods

We focus on addressing the needs of young people, and most specifically on those least well served so continue to explore and develop new, innovative approaches. New programmes launched for 25/26 are the BOOST! Programme aimed to support young people in special schools and Pupil Referral Units as well as our Summer Camps which will offer day and residential summer activities for children and young people from 8 – 18.

Forest School is a new initiative at The Caldecotte Xperience, aiming to offer this important activity and learning experience to many children whose schools can't offer this opportunity.

We continue to extend our geographical reach into new territories and are now offering and delivering The Breakout Programme, BOOST! and The Inspiration Programme across Beds, Bucks, Northants, Herts, Berks, Oxon as well as in the home territory of Bucks and Milton Keynes.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Chairman's statement

It is with great pride that I present the annual accounts for Action4Youth. This year has been a testament to the resilience, generosity, and shared vision of everyone involved in our mission to empower and inspire young people in our community.

At Action4Youth, we believe every child deserves the opportunity to realise their potential, regardless of their circumstances. Over the past year, our team has worked tirelessly to provide programs and support that equip local children with the skills, confidence, and experiences they need to thrive.

While we celebrate these achievements, we remain acutely aware of the challenges many young people in our community continue to face. The pressures of economic uncertainty, mental health challenges, and reduced opportunities are real and demand our sustained focus.

None of this would be possible without the extraordinary dedication of our staff, volunteers, trustees and supporters. To everyone who has given their time, resources, or encouragement, we extend our deepest thanks. Your belief in Action4Youth fuels our mission and inspires us to do even more.

As we look to the future, we do so with confidence and optimism. Together, we can continue to create brighter futures for the children of our community, helping them to thrive, dream, and achieve.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report 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 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditors

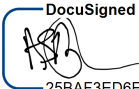
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:


- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Hillier Hopkins LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

.....25BAF35D6F8B413.....
A Douglas
(Chair of Trustees)
Date: 04-07-2025 | 07:20 PDT

DocuSigned by:

.....ACE2493283A6450.....
N J Peters
(Trustee)
05-07-2025 | 07:01 PDT

ACTION4YOUTH
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTION4YOUTH

Opinion

We have audited the financial statements of Action4Youth (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (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 Charities Act 2011.

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 United Kingdom, including the Financial Reporting Council'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.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTION4YOUTH (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an Auditors' Report 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.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTION4YOUTH (CONTINUED)

Auditors' responsibilities for the audit of the financial statements (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we consider the nature of the industry and sector, control environment and business performance including the remuneration incentives and pressures of key management;
- the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. We consider the results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, Charities Act 2011 and relevant tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

ACTION4YOUTH
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTION4YOUTH (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

Hillier Hopkins LLP

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Hillier Hopkins LLP
Chartered Accountants
Statutory Auditor
249 Silbury Boulevard
Milton Keynes
Buckinghamshire
MK9 1NA

Date: 09-07-2025 | 12:18 BST

Hillier Hopkins LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

ACTION4YOUTH
(A Company Limited by Guarantee)

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

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	830,240	207,687	1,037,927	369,371
Charitable activities	4	-	2,421,235	2,421,235	2,364,482
Investments	5	-	16,422	16,422	12,482
Other income	6	-	-	-	9,999
Total income		830,240	2,645,344	3,475,584	2,756,334
Expenditure on:					
Charitable activities	7	11,917	2,433,946	2,445,863	2,568,892
Total expenditure		11,917	2,433,946	2,445,863	2,568,892
Net income before net (losses)/gains on investments		818,323	211,398	1,029,721	187,442
Net (losses)/gains on investments		-	(3,682)	(3,682)	1,218
Net movement in funds before other recognised gains/(losses)		818,323	207,716	1,026,039	188,660
Other recognised gains/(losses):					
Other losses		-	(4,288)	(4,288)	(402)
Net movement in funds		818,323	203,428	1,021,751	188,258
Reconciliation of funds:					
Total funds brought forward		363,573	788,525	1,152,098	963,840
Net movement in funds		818,323	203,428	1,021,751	188,258
Total funds carried forward		1,181,896	991,953	2,173,849	1,152,098

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 20 to 42 form part of these financial statements.

Included within the Restricted funds total above is £1,020,730 of restricted income from our capital appeal to help fund the refurbishment of our Caldecotte site, due to be completed in 2025/26, as well as the balance of the transfer of the property. Current year donations are £830,240 (2024 - £163,989). As such it cannot be used for any other purpose.

ACTION4YOUTH
(A Company Limited by Guarantee)
REGISTERED NUMBER: 2888960

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	12	20,883	25,469
Tangible assets	13	2,067,588	711,400
Investments	14	147,519	151,201
		<u>2,235,990</u>	<u>888,070</u>
Current assets			
Debtors	15	207,957	103,745
Cash at bank and in hand		653,587	817,858
		<u>861,544</u>	<u>921,603</u>
Current liabilities			
Creditors: amounts falling due within one year	16	(887,881)	(609,896)
Net current liabilities / assets		<u>(26,337)</u>	<u>311,707</u>
Total assets less current liabilities		<u>2,209,653</u>	<u>1,199,777</u>
Creditors: amounts falling due after more than one year	17	(31,505)	(46,039)
Net assets excluding pension liability		<u>2,178,148</u>	<u>1,153,738</u>
Defined benefit pension scheme liability	24	(4,299)	(1,640)
Total net assets		<u><u>2,173,849</u></u>	<u><u>1,152,098</u></u>
Charity funds			
Restricted funds	18	1,181,896	363,573
Unrestricted funds	18	991,953	788,525
Total funds		<u><u>2,173,849</u></u>	<u><u>1,152,098</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

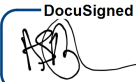
ACTION4YOUTH
(A Company Limited by Guarantee)
REGISTERED NUMBER: 2888960


BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

DocuSigned by:

.....35BAF3ED6F8B413.....
A Douglas
(Chair of Trustees)
Date: 04-07-2025 | 07:20 PDT

DocuSigned by:

.....ACE2483283A6450.....
N J Peters
(Trustee)
05-07-2025 | 07:01 PDT

The notes on pages 20 to 42 form part of these financial statements.

ACTION4YOUTH
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	1,027,552	334,108
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	14,019	1,206
Purchase of intangible assets	(1,596)	(19,200)
Purchase of tangible fixed assets	(1,204,246)	(116,202)
Net cash used in investing activities	(1,191,823)	(134,196)
Cash flows from financing activities		
Repayments of finance leases	-	(2,295)
Net cash provided by/(used in) financing activities	-	(2,295)
Change in cash and cash equivalents in the year	(164,271)	197,617
Cash and cash equivalents at the beginning of the year	817,858	620,241
Cash and cash equivalents at the end of the year	653,587	817,858

The notes on pages 20 to 42 form part of these financial statements

ACTION4YOUTH
(A Company Limited by Guarantee)

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

1. General information

Action4Youth is a company incorporated and registered in England and Wales and limited by guarantee. The registered address is 5 Smeaton Close, Aylesbury, Buckinghamshire, HP19 8UN.

The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Action4Youth meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

ACTION4YOUTH
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.2 Income (continued)

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of Financial Activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

ACTION4YOUTH
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.5 Research and development

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Statement of Financial Activities.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Intangible assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Development expenditure - 20 % straight line

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Assets in the course of construction are included at costs incurred to date. Depreciation on these assets is not charged until they are brought into use.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

ACTION4YOUTH
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line (on cost of buildings)
Assets under construction	- Not depreciated until in use
Plant and machinery	- 10 - 33% straight line
Motor vehicles	- 25% straight line
Office equipment	- 33% straight line
Yurt Village	- 10% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Financial Activities.

During the year ended 31 March 2013, the company entered into agreements with Milton Keynes Council to take over the running of two outside education centres, The Caldecotte Xperience and Longrigg Residential Centre. Under this agreement the charitable company became fully responsible for the operational management and financial performance of both centres. The freehold of both premises was transferred to the charitable company as part of the deal. However, a claw back arrangement is included in each deal which applies for a period of 50 years from the date of transfer. This arrangement is nullified in the event of a sale. It is triggered by any change of use of the property (or any part) from its existing use. Claw back is calculated at 100% less 2% for each year passing from the date of the Transfer of the open market value of the property. In addition, the agreement in respect of The Caldecotte Xperience ring fences the 20% holding which the company had of the freehold under earlier arrangements. The Longrigg freehold was sold during 2020.

During the year the charitable company negotiated with Milton Keynes Council to acquire the remaining 56% of ownership of the property, so that before the building works commenced they had complete ownership.

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ACTION4YOUTH
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.12 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.13 Financial instruments

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

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.15 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

The Company operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 30th September 2020.

ACTION4YOUTH
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations			
Capital appeal Caldecotte	550,240	-	550,240
Donated asset - balance for Caldecotte	280,000	-	280,000
General donations	-	207,687	207,687
Total 2025	830,240	207,687	1,037,927

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations			
Capital appeal Caldecotte	163,989	-	163,989
Donated asset - 2% at Caldecotte	10,000	-	10,000
General donations	-	195,382	195,382
Total 2024	173,989	195,382	369,371

ACTION4YOUTH
(A Company Limited by Guarantee)

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

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Training	2,464	2,464	1,335
Outdoor education	608,188	608,188	655,732
Membership	5,113	5,113	4,850
Other	3,719	3,719	4,360
Grants	329,639	329,639	364,047
Contract income	1,388,388	1,388,388	1,305,376
Duke of Edinburgh	83,724	83,724	28,782
	<u>2,421,235</u>	<u>2,421,235</u>	<u>2,364,482</u>
<i>Total 2024</i>	<u>2,364,482</u>	<u>2,364,482</u>	

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from listed investments	7,119	7,119	5,476
Investment income	9,303	9,303	7,006
	<u>16,422</u>	<u>16,422</u>	<u>12,482</u>
<i>Total 2024</i>	<u>12,482</u>	<u>12,482</u>	

ACTION4YOUTH
(A Company Limited by Guarantee)

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

6. Other incoming resources

	Total funds 2025 £	Total funds 2024 £
Insurance claims	-	9,999
Total 2024	9,999	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Youth activities	11,917	2,433,946	2,445,863

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Youth activities	8,460	2,560,432	2,568,892

Summary by expenditure type

	Staff costs 2025 £	Depreciation 2025 £	Other costs 2025 £	Total 2025 £
Youth activities	1,378,702	122,139	945,022	2,445,864

ACTION4YOUTH
(A Company Limited by Guarantee)

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

7. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type (continued)

	<i>Staff costs</i> <i>2024</i> £	<i>Depreciation</i> <i>2024</i> £	<i>Other costs</i> <i>2024</i> £	<i>Total</i> <i>2024</i> £
Youth activities	<u>1,245,615</u>	<u>96,571</u>	<u>1,226,706</u>	<u>2,568,892</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Youth activities	<u>2,385,178</u>	<u>60,685</u>	<u>2,445,863</u>

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Youth activities	<u>2,502,081</u>	<u>66,811</u>	<u>2,568,892</u>

ACTION4YOUTH
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Pension finance costs	43	43	134
Staff costs	1,347,960	1,347,960	1,206,577
Depreciation	107,576	107,576	87,171
Direct activity costs	166,202	166,202	227,269
Premises costs	222,299	222,299	233,727
Staff and office expenses	212,891	212,891	202,165
Motor expenses	56,726	56,726	44,923
Delivery costs	151,718	151,718	395,288
General expenses	45,324	45,324	36,486
Legal and professional	29,421	29,421	4,717
Insurances	34,063	34,063	27,379
Equipment purchases	10,955	10,955	24,406
Accountancy fees	-	-	11,839
	<u>2,385,178</u>	<u>2,385,178</u>	<u>2,502,081</u>
<i>Total 2024</i>	<u>2,502,081</u>	<u>2,502,081</u>	

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Governance costs	<u>60,686</u>	<u>60,686</u>	<u>66,811</u>

ACTION4YOUTH
(A Company Limited by Guarantee)

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

9. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	10,250	10,960
Fees payable to the Company's auditor in respect of: All non-audit services not included above	2,880	2,880

10. Staff costs

	2025 £	2024 £
Wages and salaries	1,242,838	1,132,789
Social security costs	87,145	88,052
Contribution to defined contribution pension schemes	48,719	24,774
	1,378,702	1,245,615

The average number of persons employed by the Company during the year was as follows:

	2025 No.	2024 No.
Management and admin	11	11
Youth work	42	40
Outdoor education	9	9
	62	60

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

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	1	1

All Trustees/directors and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. Total remuneration of these individuals is £279,208 (2024 - £324,719). This represents the three (2024 - four) members of the senior management team.

ACTION4YOUTH
(A Company Limited by Guarantee)

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

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £NIL were reimbursed or paid directly to Trustees (2024 - £NIL to Trustee). These expenses related to travel and subsistence.

12. Intangible assets

	Development £
Cost	
At 1 April 2024	29,310
Additions	1,596
At 31 March 2025	30,906
Amortisation	
At 1 April 2024	3,842
Charge for the year	6,181
At 31 March 2025	10,023
Net book value	
At 31 March 2025	20,883
At 31 March 2024	25,468

ACTION4YOUTH
(A Company Limited by Guarantee)

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

13. Tangible fixed assets

	Freehold property £	Assets under construction £	Plant and machinery £	Motor vehicles £	Office equipment £	Yurt Village £	Total £
Cost or valuation							
At 1 April 2024	333,717	80,979	424,759	87,624	45,388	353,684	1,326,151
Additions	280,000	1,140,495	62,303	-	1,448	-	1,484,246
Disposals	-	-	(25,429)	(30,000)	-	-	(55,429)
Transfers between classes	1,221,474	(1,221,474)	-	-	-	-	-
At 31 March 2025	1,835,191	-	461,633	57,624	46,836	353,684	2,754,968
Depreciation							
At 1 April 2024	42,336	-	237,509	63,844	27,502	243,560	614,751
Charge for the year	8,180	-	39,741	3,260	9,289	35,590	96,060
On disposals	-	-	(11,431)	(12,000)	-	-	(23,431)
At 31 March 2025	50,516	-	265,819	55,104	36,791	279,150	687,380
Net book value							
At 31 March 2025	1,784,675	-	195,814	2,520	10,045	74,534	2,067,588
At 31 March 2024	291,381	80,979	187,250	23,780	17,886	110,124	711,400

During the prior year it came to the charity's attention that there is a property that is legally owned by the charity in Chalfont St Giles but is not included in the fixed assets above as it has the title but no beneficial interest.

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FOR THE YEAR ENDED 31 MARCH 2025

14. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	151,201
Revaluations	(3,682)
At 31 March 2025	147,519
Net book value	
At 31 March 2025	147,519
At 31 March 2024	151,201

All the fixed asset investments are held at market value and in the UK.

15. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	149,035	53,644
Other debtors	1,374	-
Prepayments and accrued income	57,548	50,101
	207,957	103,745

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16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	352,367	74,275
Other taxation and social security	22,349	21,485
Other creditors	19,850	17,742
Accruals and deferred income	478,797	481,876
Government grants received	14,518	14,518
	<u>887,881</u>	<u>609,896</u>
	2025 £	2024 £
Deferred income at 1 April 2024	519,385	446,439
Resources deferred during the year	425,926	445,695
Amounts released from previous periods	(519,385)	(372,749)
	<u>425,926</u>	<u>519,385</u>

The deferred income relates to events and hires that have not yet taken place.

17. Creditors: Amounts falling due after more than one year

	2025 £	2024 £
Government grants received	<u>31,505</u>	<u>46,039</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds						
Designated funds						
Caldecotte capital appeal	115,575	-	-	(115,575)	-	-
General funds						
General Funds - all funds	163,449	1,556,124	(1,486,608)	115,575	(7,970)	340,570
Caldecotte Xperience	509,501	1,089,220	(947,338)	-	-	651,383
	672,950	2,645,344	(2,433,946)	115,575	(7,970)	991,953
Total Unrestricted funds	788,525	2,645,344	(2,433,946)	-	(7,970)	991,953
Restricted funds						
Caldecotte Property Fund	173,083	280,000	(11,917)	-	-	441,166
Caldecotte capital appeal	190,490	550,240	-	-	-	740,730
	363,573	830,240	(11,917)	-	-	1,181,896
Total of funds	1,152,098	3,475,584	(2,445,863)	-	(7,970)	2,173,849

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Statement of funds (continued)

The designated funds are as follows:

- The Development Fund was created to anticipate development of the work of Action4Youth.
- The Richard Swan Bursary Fund is to provide books for young people going into further education.
- Caldecotte capital appeal is the amount the trustees have agreed to contribute to the refurbishment program from general funds. This has now been transferred back into general funds now the project is almost complete.

All restricted funds have arisen from grants, donations or contract income being received for specific purposes. Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions imposed:

- The Caldecotte Property Fund relates to funds invested in the freehold property in which during the year they took full ownership from Milton Keynes Council. The company did have a 44% interest, including the George Amey Centre.
- The Caldecotte capital appeal is funds which have been raised for the refurbishment project of the Caldecotte site during the year but are not yet spent.

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds						
Designated funds						
Development fund	14,800	-	-	(14,800)	-	-
Caldecotte capital appeal	100,000	-	-	15,575	-	115,575
Richard Swann Bursary Fund	775	-	-	(775)	-	-
	<u>115,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,575</u>
General funds						
General Funds - all funds	200,616	1,521,652	(1,559,635)	-	816	163,449
Caldecotte Xperience	449,604	1,060,694	(1,000,797)	-	-	509,501
	<u>650,220</u>	<u>2,582,346</u>	<u>(2,560,432)</u>	<u>-</u>	<u>816</u>	<u>672,950</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Total Unrestricted funds	765,795	2,582,346	(2,560,432)	-	816	788,525
Restricted funds						
Caldecotte Property Fund	171,543	10,000	(8,460)	-	-	173,083
Caldecotte capital appeal	26,501	163,989	-	-	-	190,490
	198,044	173,989	(8,460)	-	-	363,573
Total of funds	963,839	2,756,335	(2,568,892)	-	816	1,152,098

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Designated funds	115,575	-	-	(115,575)	-	-
General funds	672,950	2,645,344	(2,433,946)	115,575	(7,970)	991,953
Restricted funds	363,573	830,240	(11,917)	-	-	1,181,896
	1,152,098	3,475,584	(2,445,863)	-	(7,970)	2,173,849

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19. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Designated funds	115,575	-	-	-	-	115,575
General funds	650,220	2,582,346	(2,560,432)	-	816	672,950
Restricted funds	198,044	173,989	(8,460)	-	-	363,573
	<u>963,839</u>	<u>2,756,335</u>	<u>(2,568,892)</u>	<u>-</u>	<u>816</u>	<u>1,152,098</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,786,746	280,842	2,067,588
Intangible fixed assets	-	20,883	20,883
Fixed asset investments	-	147,519	147,519
Current assets	-	861,544	861,544
Creditors due within one year	(604,850)	(283,031)	(887,881)
Creditors due in more than one year	-	(31,505)	(31,505)
Provisions for liabilities and charges	-	(4,299)	(4,299)
Total	<u>1,181,896</u>	<u>991,953</u>	<u>2,173,849</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	378,167	333,233	711,400
Intangible fixed assets	-	25,469	25,469
Fixed asset investments	-	151,201	151,201
Current assets	-	921,603	921,603
Creditors due within one year	(14,594)	(595,302)	(609,896)
Creditors due in more than one year	-	(46,039)	(46,039)
Provisions for liabilities and charges	-	(1,640)	(1,640)
Total	363,573	788,525	1,152,098

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	1,026,039	188,660
Adjustments for:		
Depreciation charges	96,060	88,323
Amortisation charges	6,181	2,662
Gains/(losses) on investments	3,682	(1,218)
Loss on the sale of fixed assets	17,979	5,568
Increase in debtors	(104,212)	(34,731)
Increase in creditors	263,452	97,116
Defined benefit pension scheme adjustment	(1,629)	(2,272)
Donations received in kind	(280,000)	(10,000)
Net cash provided by operating activities	1,027,552	334,108

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**NOTES TO THE FINANCIAL STATEMENTS
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22. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	653,587	817,858
Total cash and cash equivalents	653,587	817,858

23. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	Other non- cash changes £	At 31 March 2025 £
Cash at bank and in hand	817,858	(444,271)	280,000	653,587
	817,858	(444,271)	280,000	653,587

24. Pension commitments

The charitable company operates both a Defined benefit and defined contribution pension schemes.

Action4Youth participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan. A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme.

Contributions paid into the Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity.

The rules of the Plan give the Trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met. The statutory funding objective is that a pension scheme should have sufficient assets to meet its past service liabilities, known as Technical Provisions.

As at the balance sheet date, Action4Youth had one active member of the Plan. Action4Youth has closed the Plan to new entrants.

The charity has calculated the deficit under the net present value of future cash flows method, permitted under FRS 102, the deficit of the pension scheme is £4,299 (2024 - £1,640) is materially correct.

The total contributions made for the year ended 31 March 2025 were £50,391 (2024 - £26,781) of which £1,672 (2024 - £2,007) were deficit payments. Therefore the charge to the Statement of Financial Activities for the defined contribution scheme is £48,719 (2024 - £24,774).

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24. Pension commitments (continued)

Value of scheme assets and liabilities

	2025 £	2024 £
Net pension liability	<u>4,229</u>	<u>1,640</u>
	2025 £	2024 £
Movements in deficit during the year:		
Deficit in scheme at beginning of year	1,640	3,512
Interest expense	43	134
Contributions	(1,672)	(2,007)
Actuarial (gain)/loss	4,288	1
Deficit in scheme at end of year	<u>4,299</u>	<u>1,640</u>

25. Operating lease commitments

At 31 March 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	66,513	66,513
Later than 1 year and not later than 5 years	147,403	166,561
Later than 5 years	185,254	220,110
	<u>399,170</u>	<u>453,184</u>

26. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

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27. Controlling party

The Trustees believe that there is no ultimate controlling party.