

FRONTIER YOUTH TRUST

ANNUAL REPORT 2024–25

**Trustees Report and Financial Statements
for the Year Ended
31st March 2025**

**Frontier Youth Trust is a Company Limited by Guarantee
Company No. 03264908, Charity No. 1059328 and in Scotland SC043239
Registered Office: 434 Forest Road, London, E17 4PY**

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This year has been marked by resilience, creativity, and commitment. We've navigated significant changes to our team structure while maintaining our commitment to the FYT movement. Yet through it all, we have remained rooted in our calling: to pioneer with and for young people on the margins.

The year began with difficult but necessary decisions about staffing, leading to farewells to valued team members, Ian, John and Vicki. While these departures created challenges around capacity and required careful management of ongoing projects, they also opened space for the remaining leadership team to clarify vision and establish new rhythms of working.

What emerges from this period of change is a leaner but more focused organisation. We've maintained our core commitments while adapting our approach to match our capacity. The response from our movement has been encouraging – from the 23 young people who attended our Prophetic Dreamers weekend to the practitioners engaging with our webinar series and regional Zoom meetings.

Perhaps most significantly, this year has reinforced our understanding that FYT's strength lies not in the size of our team, but in the breadth and depth of our movement.

The challenges we've faced – around funding, capacity, and organisational change – mirror those experienced across the youth work sector. Yet our response has been characterised by hope rather than retreat. We've invested in listening to our movement, building stronger connections through regular communications, and continuing to take risks in pursuit of our mission.

As we look ahead, we do so with confidence that the foundations we've laid this year – stronger partnerships with organisations like the Methodist Church and Salvation Army, proven models like Prophetic Dreamers, and renewed focus on our core themes of Home, Risk, and Voice – position us well for sustainable growth.

This annual report tells the story of the past year through these three themes that capture who we are and what we do.

Home, Risk and Voice.

These are not just words—they reflect the lived reality of the FYT community. They remind us that we are a home for pioneers, that we embrace the risks of innovation, and that our collective voice matters in shaping the future of youth work and the church.

HOME

Creating a Home for Pioneers

A home is where people feel they belong, and in the past year, we have invested deeply in creating such a home for pioneers. Pioneering can be hard and isolating, but through connection, we sustain and equip one another.

Highlights this year:

Regional Zoom Groups: Continued North and South gatherings offered space for peer support, practice-sharing, and encouragement. Attendance has been uneven, but they remain vital points of connection.

Message from the Margins: The launch of our "Message from the Margins" monthly email has created a new rhythm of connection with our movement. Engagement has been steady, sparking conversations and building solidarity across the movement.

WhatsApp Community: Our WhatsApp discussions have proven particularly valuable for fostering community around specific themes. The neurodiversity conversation generated excellent engagement, demonstrating the appetite for peer learning and support among our practitioners. These informal spaces complement our more structured offerings and provide ongoing support between events.

In-Person Gatherings: The Prophetic Dreamers weekend exemplified our community-building at its best. Gathering 23 young people and parents at the Greenhouse, we created an LGBTQIA+ affirming space for exploring identity and faith. The weekend balanced celebration and lament, included workshops on queer church history, and even featured a "rage room" for processing difficult experiences. This event demonstrates our commitment to creating safe spaces where young people can journey together in authentic community.

Zine Publications: From the Advent reflections issue to the Power and Disruption edition, our zines have offered stories, creativity, and theological reflection that root pioneers in shared identity.

By weaving together digital, physical, and creative spaces, we continue to build a home where pioneers can rest, reflect, and renew.



RISK

Improving and Increasing Practice on the Ground

Risk is at the heart of pioneering. It means stepping into the unknown, testing ideas, and addressing challenging issues. This year we have embraced risk through training, experimentation, and resource development.

Highlights this year:

Prophetic Dreamers: Expanded into a bold programme of workshops on theology, activism, and healthy relationships—alongside creative outlets such as the clothes swap. These events empowered young people to lead and shape the agenda.

Training and support: Training delivery has remained responsive to emerging needs. Our work on youth work in private dwellings addressed sector-wide concerns, while our LGBTQIA+ inclusion workshops continue to meet demand from organisations seeking to become more welcoming and affirming. We delivered sessions with the Methodist Church and regional networks, supporting churches to better welcome LGBTQIA+ young people.

Conference Season: We led or contributed to multiple workshops at national events, including 3 Generate, NYMW, and the National Estates Network Conference, taking risks in challenging spaces and offering practical tools.

Beyond Conference: This year we relocated to Burnley to improve northern accessibility, demonstrating our willingness to experiment with new approaches. While ticket sales presented challenges, the move reflects our commitment to serving our whole movement rather than defaulting to southern-centric approaches. The event platformed voices from within the movement and showcased good practice.

Creative Resources: Development of new tools such as the Neurodivergent Die and the “Jesus Doesn’t Mind” postcards, as well as collaboration on the Salvation Army’s LGBTQIA+ resource.

CMS Pioneer Training Course: Our CMS Pioneer Course youth module continues to provide structured training opportunities. With ten students enrolled across youth and children’s work, we’re directly equipping the next generation of pioneer practitioners.

Through these activities, FYT continues to support and resource practitioners to take pioneering risks—wherever young people need them most.



VOICE

Calling More to Pioneering with Young People

Our collective voice is vital in advocating for young people and inspiring others to join this movement. By speaking into national conversations and publishing creative work, FYT is amplifying the voices of the margins.

Highlights this year:

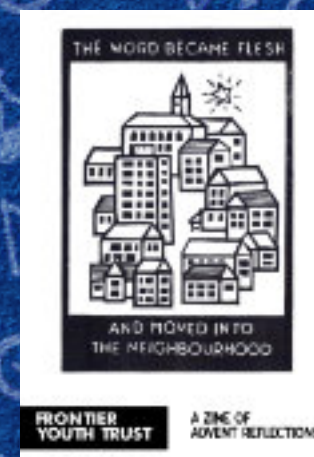
Conferences and Platforms: Delivered seminars and exhibitions at 3 Generate, NYMW, the National Estates Network, and The Birmingham Conversation. The "Open Doors, Closed Doors" exhibition developed for 3 Generate represents a powerful example of giving voice to marginalised experiences. Created with input from our Prophetic Dreamers, Q Space, and Open House groups, this exhibition highlights LGBTQIA+ young people's experiences with the church. The invitation to take this exhibition to other Methodist districts demonstrates its impact and the appetite for these conversations.

Partnerships: Collaborations with groups such as Curbs, the Salvation Army, and URC networks have extended our reach and multiplied our impact.

Publications: Our zines continue to be a platform for storytelling, reflection, and prophetic challenge—circulating new ideas for the future of youth ministry.

Advocacy: Our advocacy work has continued through strategic conference attendance and speaking opportunities. Dylan's contribution to the Birmingham Conversation ensured pioneer perspectives were heard in discussions about the future of youth ministry. Our involvement with the National Estates Network Conference highlighted the voice of estate-based youth work. Our consultation invitations, including Lauren's role with the URC board, position us to influence policy and practice at denominational levels. These opportunities allow us to advocate for young people on the margins within formal church structures.

Together, these voices form a chorus calling the church to pay attention to young people at the margins and to join in pioneering creative, inclusive, and hopeful responses.



OUR FUTURE

At FYT, we believe that real change begins where comfort ends. The future of youth ministry will not be built in boardrooms or designed from the centre. It will rise from the margins, from the places where creativity, struggle, and hope meet.

Too often, the voices of young people on the edges are ignored or dismissed. Yet these are the voices that can reimagine our shared future. They see the world differently. They challenge what is broken and imagine what could be. Alongside them stand youth workers who choose to work where it is hardest, and where transformation is most needed. These are the voices we are committed to amplifying.

Over the next three years, we are embarking on a bold act of creative resistance: to centre marginalised voices through arts activism. Through listening, gathering, and amplifying, we will build spaces where creativity fuels justice, where protest becomes a form of hope, and where belonging becomes a shared act of defiance.

This movement is driven by three commitments:

- To empower marginalised young people as artists, leaders, and change-makers in their communities.
- To equip and celebrate youth workers on the edges as pioneers of inclusive and courageous practice.
- To challenge and reshape the mainstream through prophetic imagination and creative disruption that begins from the margins.

We are living through a time of division, inequality, and disconnection. Young people are the first to feel the impact and the last to be heard. The need for a braver, more imaginative approach to youth work has never been greater.

Your partnership will make it possible to listen deeply, create boldly, and act collectively.

Together, we can support young people and youth workers to tell stories that mischievously demand attention, create art that disrupts injustice, and build communities where every voice matters.

Because when those on the edges lead, we all move forward.

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Report of the Trustees

The directors of Frontier Youth Trust ("the charitable company") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as its Trustees. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (updated 1 January 2019).

Since the Frontier Youth Trust qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required. Frontier Youth Trust also operates under the name FYT.

The Trustees have pleasure in presenting the charitable company's report and financial statements for the year ended 31 March 2025.

OBJECTIVES AND ACTIVITIES

Frontier Youth Trust is a movement of pioneering youth workers and projects. We are a movement calling and working for a better world for young people.

We are home for pioneer youth work. We are a mission community active in building a better world for young people. Connecting together sustains and equips isolated youth workers and enables dissemination of good practise. We connect online, through training and events, in regional hubs, and in collaborating on joint projects.

We are improving and increasing practice on the ground. Through training, coaching, practical resources and showcasing good practice, we are resourcing and equipping Christians to take pioneering risks in their work with young people.

We are calling others to pioneering youth work. Together this movement has a loud voice. In theological thinking, campaigning, sharing good ideas, telling stories, we are inspiring and challenging others to join the pioneer movement to reach young people on the margins.

Inclusion statement

Frontier Youth Trust is passionately committed to equality. As such, we will seek to embrace and champion those who are often marginalised in Christian communities and the wider world, regardless of economic power, age, gender, gender identity, mental health, mental ability, physical ability, race or sexuality. As an organisation and a movement, we will be proactive in affirming all as fearfully and wonderfully made in the image of God. We recognise that we don't always get this right. We can be unaware of our own prejudices, and we have not always been vocal enough about the things we stand for. At such times we will humbly seek forgiveness and seek to make right what has been wrong. We will work to eliminate discriminatory behaviour wherever it is found and educate those who show prejudice, as we pursue a better world for young people.

Public benefit

In developing our activities, the Trustees are mindful of their obligations to ensure public benefit in accordance with the Charity Commission guidance and commend the evidence contained in this report.

Achievement & Performance

Refer to pages 3 to .

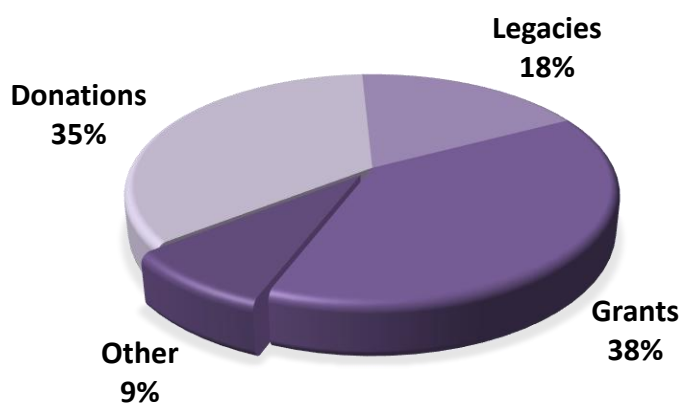
FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Report of the Trustees (continued)

FINANCIAL REVIEW

Income of £123,529 is reported, a decrease compared with the previous year (2024: £129,872). Donations from individuals has decreased over the past few years as our older supporters' circumstances have changed and they can no longer give. We are grateful for the small number of legacies we have received which compensates for some of this decrease. The net income for the year however, was £33,623 (2024: net expenditure £14,187). Our expenditure for the year was less than previous years due to not immediately recruiting a new Movement Leader after the resignation of John Whatley in the summer of 2024.

INCOME

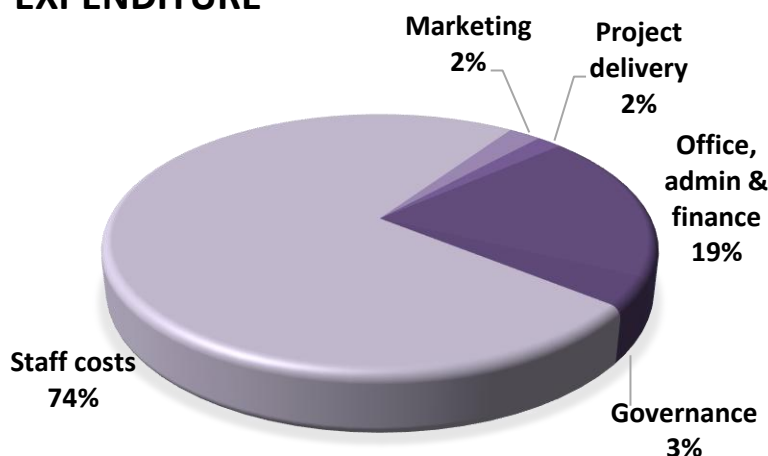


Principal funding

The charity has, this financial year, used 'carried forward' grant funding for the purposes given in order to deliver the charitable objects as prescribed, as well as continual work to secure new grant funding.

Sources of funding are detailed in the Financial Statements. FYT receives high levels of funding from both individual supporters, which are generally contributions to unrestricted funds, and grant making organisations. Funds from grant making organisations are generally restricted funds, and are applied to the specified projects.

EXPENDITURE



Fundraising

Frontier Youth Trust is very appreciative of its movement members, loyal supporters, and funders, without their generosity none of our work would be possible. Our supporters continue to give generously but we continue to see a year on year fall in donors. Recruiting new donors is challenging in the current economic climate and with changing giving habits. The trustees continue to monitor the situation and take action when necessary.

Investment policy

FYT's values and prudent research are used to keep the best return whilst not removing flexibility for our reserves and have chosen investment banks in line with FYT values. Sufficient cash is retained on deposit to ensure adequate cash flow. The organisation is mindful of the £85,000 cap under the UK's Financial Services Compensation Scheme.

Reserves policy

Trustees agreed in 2023 to amend the minimum reserves to £20,000 reflecting the current size and liabilities of the organisation. At the end of the year free reserves (defined as un-restricted funds less fixed assets and designated

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Report of the Trustees (continued)

funds) are £62,691, which is more than the current policy. The additional money will be invested in our work over the coming year.

Risk management

The Trustees have assessed the major risks to which Frontier Youth Trust is exposed, in particular those related to the operations and finances of Frontier Youth Trust, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Our Risk Management register is reviewed and updated frequently.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 17 October 1996. The company was registered as a charity on 27 November 1996.

The principal object of the company is mission with young people at risk.

Appointment of Trustees, induction & training

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

New Trustees are recruited following an analysis by the board of the skills which need to be added to the Board. Because of the faith basis of FYT recruitment is on the basis of using networks and contacts to find people with the relevant skills and experience.

In addition to meeting with the Chair, new trustees are provided with a role description and are offered mentoring with a more established member of the Board.

The Trustee Board administers the charity. It meets at least four times a year and oversees the strategic direction of the charity. The day to day management of FYT is delegated to the Leadership Team.

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Financial Statements
for the year ended 31 March 2025

Report of the Trustees (continued)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

Aaron Bennett
Andrew Campbell
Nicola Cooper
Anna Hembury
Judith Levermore
Sally Nash
Deborah North (Chair)
Ian Tannahill
Keith White

Company Secretary: Matt Perry

Leadership team: John Wheatley (until July 2024), Dylan Barker, Lauren McCombie Smith,
Kris Forster (from Sept 2025)

Charity Number: 1059328

Company number: 03264908

Scottish Charity Number: SC043239

Registered Office:

434 Forest Road
Walthamstow
London
E17 4PY

Independent Examiner:

Karen Hanlan, ACA, FCIE
Karen Hanlan Independent Examiner Ltd
1 Saracen Close
Ettington
CV37 7SZ

Bankers:

HSBC
62 George White Street
Cabot Circus
Bristol
BS1 3BA

Solicitors:

Pothecary & Barratt
Talbot Court
Gracechurch Street
London
EC3 0BS

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Statement of Trustees' responsibilities

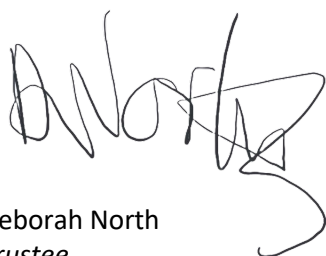
The Trustees (who are also Directors of Frontier Youth Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board and signed on its behalf by:



Deborah North
Trustee

Date: 30th September 2025

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Independent Examiner's Report to the Trustees of Frontier Youth Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025 which are set out on pages 14 to 27.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1) accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Regulations;
or
- 2) the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

Karen Hanlan,
Member of Institute of Chartered Accountants England & Wales
Karen Hanlan Independent Examiner Ltd
1 Saracen Close, Ettington, CV37 7SZ

Date:

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Statement of Financial Activities (including an Income & Expenditure Account)

		Un- restricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
Income from:	Note	£	£	£	£
Donations and legacies	1	65,260	47,633	112,893	118,932
Charitable Activities	2	5,188	-	5,188	5,924
Trading Activities	3	4,523	-	4,523	4,188
Investments – bank interest		925	-	925	828
Total income		75,896	47,633	123,529	129,872
Expenditure on:					
Raising funds	4	1,095	-	1,095	2,687
Charitable activities	5	41,689	47,122	88,811	141,372
Total Expenditure		42,784	47,122	89,906	144,059
Net income/(expenditure) in year and net movement in funds		33,112	511	33,623	(14,187)
Reconciliation of funds					
Total funds brought forward	12	30,104	24,964	55,068	69,255
Total funds carried forward	12	63,216	25,475	88,691	55,068

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

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Balance sheet

Company registered number 03264908	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	<u>295</u>	<u>591</u>
Current Assets			
Debtors	10	3,827	3,672
Cash at bank and in hand		<u>87,243</u>	<u>53,832</u>
		91,070	57,504
Current Liabilities			
Creditors: amounts falling due within one year	11	<u>(2,674)</u>	<u>(3,027)</u>
Net current assets		<u>88,396</u>	<u>54,477</u>
Net assets		<u>88,691</u>	<u>55,068</u>
The funds of the Charity:			
Restricted Funds	12	25,475	24,964
Unrestricted Funds	12	<u>63,216</u>	<u>30,104</u>
Total charity funds		<u>88,691</u>	<u>55,068</u>

The accompanying accounting policies and notes form part of these financial statements.

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

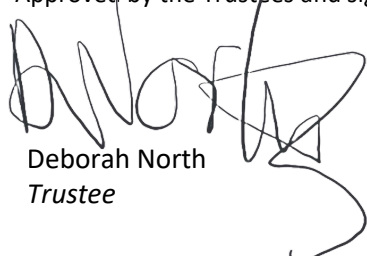
Responsibilities of directors/Trustees:

(a) The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the financial statements have been examined by an independent examiner whose report appears on page 13.

(b) The directors/Trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees and signed on their behalf by:


Deborah North
Trustee

Date: 30th September 2025

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Principal accounting policies

Status of the company

The charitable company is limited by guarantee and does not have share capital. The liability of members is limited to £1 per member. Frontier Youth Trust is a cross-border Charitable Company registered with both the Charity Commission in England and Wales and OSCR in Scotland.

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (updated 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Frontier Youth Trust 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 note(s).

Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charitable Company will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charitable Company's key grant funders and to the progress made by the Charitable Company in pursuing a viable budget including the obtaining of further grants and other funds. The Charitable Company's current business plan shows that the Charitable Company will be able to operate in the foreseeable future. Based on this understanding, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

Unrestricted funds are available to spend, at the discretion of Trustees, on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided, at their discretion, to set aside to use for a specific purpose.

Restricted funds are donations and grants subject to conditions imposed by the provider or by specific terms of the appeal under which the funds were raised. The costs of administering such funds are charged against the specific fund. The restrictive conditions are binding upon the Charitable Company.

Income

Income is recognised once the Charitable Company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either; the company is aware that probate has been granted, the estate has been finalized and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Principal accounting policies (continued)

Donated services or facilities are recognized when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognized in these accounts.

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

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

Bank interest is shown on the basis of amounts receivable in the year.

Expenditure

Expenditure is recognized 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 type.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognized as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating an income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	33.33% reducing balance
Fixtures and fittings	-	10% straight line
Computer equipment	-	33.33% straight line

Fixed asset purchases above £250 are capitalised.

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Principal accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable within a three month notice period.

Debtors

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 trade discounts due.

Creditors

Creditors 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.

Pension costs

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 each year.

Financial Instruments

The company only has financial assets and 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.

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements

1. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	42,941	-	42,941
Legacies	22,319	-	22,319
Grants			
- Childs charitable Trust	-	10,000	10,000
- Joseph Rank Trust	-	14,300	14,300
- Benefact Trust	-	23,333	23,333
Total income from donations and legacies	65,260	47,633	112,893

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	48,886	1,000	49,886
Legacies	13,413	-	13,413
Grants			
- Garfield Weston	-	10,000	10,000
- Souter Trust	-	3,000	3,000
- WF Southall Trust	-	5,000	5,000
- Joseph Rank Trust	-	14,300	14,300
- Benefact Trust	-	23,333	23,333
Total income from donations and legacies	62,299	56,633	118,932

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements (continued)

2. Income from charitable activities

	Total funds 2025 £	Total funds 2024 £
Training and earned programme income	5,188	5,924
Other	-	-
Total income from charitable activities	5,188	5,924

All income from charitable activities is un-restricted.

3. Income from trading activities

	Total funds 2025 £	Total funds 2024 £
Fundraising events	3,148	1,419
Sale of resources and books	1,375	2,767
Other income from fundraising	-	2
Total income from trading activities	4,523	4,188

All income from trading activities was un-restricted.

4. Analysis of expenditure on raising funds

	Total funds 2025 £	Total funds 2024 £
Staff costs	741	2,687
Event costs	354	-
Total cost of raising funds	1,095	2,687

FRONTIER YOUTH TRUST
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Notes to the financial statements (continued)

5. Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Governance costs £	2025 Total £
Staff costs	58,515	-	-	58,515
Travel, training and subsistence	7,707	-	-	7,707
Newsletter, website & resource materials	2,037	-	-	2,037
Direct project costs	1,591	-	-	1,591
Office costs	-	4,208	-	4,208
Depreciation	-	296	-	296
Bookkeeping and administration fees	-	10,920	-	10,920
Bank charges	-	234	-	234
Legal & professional fees	-	34	-	34
Trustee meeting costs	-	-	1,769	1,769
Independent Examiners fee	-	-	1,500	1,500
Total 2023/24	69,850	15,692	3,269	88,811

Expenditure on charitable activities includes £42,784 relating to un-restricted funds and £47,122 relating to restricted funds.

	Direct costs £	Support costs £	Governance costs £	2024 Total £
Staff costs	87,688	-	-	87,688
Travel, training and subsistence	9,731	-	-	9,731
Newsletter, website & resource materials	2,478	-	-	2,478
Direct project costs	5,027	-	-	5,027
Office costs	-	6,936	-	6,936
Depreciation	-	296	-	296
Bookkeeping and administration fees	-	25,785	-	25,785
Bank charges	-	235	-	235
Legal & professional fees	-	26	-	26
Trustee meeting costs	-	-	1,670	1,670
Independent Examiners fee	-	-	1,500	1,500
Total 2023/24	104,924	33,278	3,170	141,372

Expenditure on charitable activities includes £80,141 relating to un-restricted funds and £63,918 relating to restricted funds.

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Financial Statements
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Notes to the financial statements (continued)

6. Net expenditure for the year

	2025	2024
	£	£
Net expenditure for the year is stated after charging:		
Depreciation	296	296
Independent examiners fees -		
Independent examination	1,200	1,200
Accountancy services	300	300

8. Analysis of staff costs, trustee remuneration and expenses

	2025	2024
	£	£
Salaries	54,338	82,721
National Insurance	-	217
Pension	4,918	7,437
Total	59,256	90,375

Staff Numbers

	Number	Number
Average number of staff excluding Trustees	4	6

No employees had employee benefits in excess of £60,000 (2024: nil).

The charitable company's trustees were not paid or received any other benefits from employment with the charity in the year. During the year four Trustees (2024: 6) received reimbursement of expenses or had expenses paid on their behalf of £951 (2024: £864) for travel, parking and food served at Trustee meetings.

The key management personnel of the charity comprise the trustees and the Leadership team, comprising three senior members of staff. Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel (including pension contributions) for the year was £54,688 (2024: £69,487).

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Financial Statements
for the year ended 31 March 2025

Notes to the financial statements (continued)

9. Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
Cost			
At beginning of year	100	14,007	14,107
Additions	-	-	-
At end of year	100	14,007	14,107
Depreciation			
At beginning of year	100	13,416	13,516
Charge for year	-	296	296
At end of year	100	13,712	13,812
Net Book Value			
At 31 March 2025	-	295	295
At 31 March 2024	-	591	591

10. Debtors

	2025 £	2024 £
Trade debtors	-	1,531
Prepayments and accrued income	1,799	438
Income receivable	2,028	1,703
	3,827	3,672

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	88	1,098
Accruals	2,586	1,929
	2,674	3,027

FRONTIER YOUTH TRUST
Financial Statements
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Notes to the financial statements (continued)

12. Statement of Funds – current year

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Restricted funds					
Childs Charitable Trust	-	10,000	(7,500)	-	2,500
Benefact Trust	13,611	23,333	(23,333)	-	13,611
WF Southall Trust	989	-	(989)	-	-
Joseph Rank Trust	1,192	14,300	(14,300)	-	1,192
St Peter's Saltley Trust	1,000	-	(1,000)	-	-
Scotland Youth Work	8,172	-	-	-	8,172
	24,964	47,633	(47,122)	-	25,475
Unrestricted funds					
General fund	30,104	75,896	(42,784)	-	63,216
Total funds	55,068	123,529	(89,906)	-	88,691

Childs Charitable Trust

The funds were granted towards the continuing delivery and development of support, training and resources for youth workers.

Benefact Trust

The funds were granted as part of a three year grant towards the continuing development of training and resources for youth workers.

WF Southall Trust

These funds were raised to enable us to employ a trainer for our Diversity Dice resource.

Joseph Rank Trust

The funds were granted as part of a three year grant towards the continuing development of training and resources for youth workers.

St Peter's Saltley Trust

Towards the cost of running the Prophetic Dreamers – a weekend residential for LGBTQ+ young people

Scotland Youth Work

Grants and donations were raised during the year to provide youth work in Scotland.

FRONTIER YOUTH TRUST
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements (continued)

Statement of Funds – prior year

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Restricted funds					
Jerusalem Trust	3,330	-	(3,330)	-	-
Match funding for Jerusalem Trust	3,330	-	(3,330)	-	-
CHK Charities	1,417	-	(1,417)	-	-
Garfield Weston	-	10,000	(10,000)	-	-
Benefact Trust	16,000	23,333	(25,722)	-	13,611
WF Southall Trust	-	5,000	(4,011)	-	989
Joseph Rank Trust	-	14,300	(13,108)	-	1,192
Souter Trust	-	3,000	(3,000)	-	-
St Pete's Saltley Trust	-	1,000	-	-	1,000
Scotland Youth Work	8,172	-	-	-	8,172
	32,249	56,633	(63,918)	-	24,964
Unrestricted funds					
<i>Designated funds</i>					
- FYT Scotland	10,077	-	-	(10,077)	-
General fund	26,929	73,239	(80,141)	10,077	30,104
Total unrestricted funds	37,006	73,239	(80,141)	-	30,104
Total funds	69,255	129,872	(144,059)	-	55,068

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Financial Statements
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Notes to the financial statements (continued)

13. Analysis of net assets between funds – current year

2024/25	Un- restricted £	Restricted £	Total £
Tangible fixed assets	295	-	295
Current assets	65,595	25,475	91,070
Creditors	(2,674)	-	(2,674)
Funds	63,216	25,475	88,691

14. Analysis of net assets between funds – prior year

2023/24	Un- restricted £	Restricted £	Total £
Tangible fixed assets	591	-	591
Current assets	32,540	24,964	57,504
Creditors	(3,027)	-	(3,027)
Funds	30,104	24,964	55,068

15. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,918 (2024: £7,437). There were no contributions payable to the fund at the balance sheet date (2024: £nil).

16. Related party transactions

In the year four Trustees made unrestricted donations, in aggregate, of £794 (2024: Six Trustees, £545).

17. Controlling Interests

The charity is controlled by the Trustees.

FRONTIER YOUTH TRUST
Financial Statements
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Notes to the financial statements (continued)

18. Prior year comparative Statement of Financial Activities

	Un-restricted funds 2024	Restricted funds 2024	Total 2024
Income from:	£	£	£
Donations and legacies	62,299	56,633	118,932
Charitable Activities	5,924	-	5,924
Trading Activities	4,188	-	4,188
Investments – bank interest	828	-	828
Total income	73,239	56,633	129,872
Expenditure on:			
Raising funds	2,687	-	2,687
Charitable activities	77,454	63,918	141,372
Total Expenditure	80,141	63,918	144,059
Net expenditure in year and net movement in funds	(6,902)	(7,285)	(14,187)
Reconciliation of funds			
Total funds brought forward	37,006	32,249	69,255
Total funds carried forward	30,104	24,964	55,068