

Charity No: 1101799  
Company No: 4838559 (England & Wales)

**Youth Focus North East**  
**(A company limited by guarantee)**

**Report and Financial Statements**  
**For the Year Ended 31 March 2025**

## **Youth Focus North East**

### **Contents**

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	<b>Page</b>
Legal and Administrative Information	1
Trustees' Report	2 - 7
Independent Auditors' Report	8-11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 – 26

## Youth Focus North East

### Legal and Administrative Information For the Year Ended 31 March 2025

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#### Board of Trustees

Mr R Laycock	(Chair)
Mr J M Sibbald	(Treasurer – Appointed 14 May 2025)
Mr M Mason	(Resigned 01 December 2024)
Mr M F Bagnall	
Mrs N Tullock	
Mr D Hesselberth	
Ms K M Marshall	
Mr N James	(Resigned 03 July 2025)
Ms J Franks	
Ms M Atkinson	

#### Key management

Chief Executive Officer	Mr D McCreedy
Operations Manager	Mrs C Garrity

#### Registered Office

21 Liddell Terrace  
Bensham  
Gateshead  
Tyne and Wear  
NE8 1YN

#### Auditors

S&W Audit  
17 Queens Lane  
Newcastle upon Tyne  
NE1 1RN

#### Bankers

Co-operative Bank  
PO Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

#### Solicitors

Muckle LLP  
32 Gallowgate  
Newcastle upon Tyne  
NE1 4BF

## **Youth Focus North East**

### **Trustees' Report**

**For the Year Ended 31 March 2025**

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The trustees, who are also directors of the charitable company for the purposes of company law, submit their annual report and the financial statements of Youth Focus North East For the Year Ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

### **OBJECTIVES AND ACTIVITIES**

The main objective and vision of Youth Focus North East is to improve the lives of young people through high quality youth work. Youth Focus North East exist for the benefit of young people and the organisations which support them. Working together Youth Focus North East, invest in the lives of young people, to create lasting change in their own lives and the communities in which they live. Youth Focus North East is rooted in the values of good youth work.

- Honesty
- Respect
- Equality
- Inclusion

We achieve our vision by delivering a series of activities which include:

- Ensuring that young people in our region are actively involved in the development of policy, projects and practice
- Developing sustainable partnerships and enhancing our networks, to improve practice and share knowledge
- Supporting organisations which provide services to young people in the North East
- Developing and share best practice in youth work and services to young people
- Bringing influence to regional and national policy which affects the lives of young people and the professionals who support them.

### **Public Benefit**

All activities undertaken by Youth Focus North East subscribe to our charitable aims and are carried out for the public benefit, particularly youth organisations, youth services and young people in the North East of England. The charitable aims have been developed and decisions relating to activities undertaken by Youth Focus North East have been informed with due regard to the guidance on public benefit published by the Charities Commission.

### **ACHIEVEMENTS AND PERFORMANCE**

Youth Focus North East are extremely proud of the breadth, quality and impact of our work led by our talented staff team in service of our vision to improve the lives of young people through high quality youth work. This encompasses running youth clubs across our region, youth work training, supporting young people in schools, hospitals and health settings, research initiatives and our leadership role within the North East Youth Alliance, created to support the development and sustainability of the people and organisations working to improve the lives of young people across the North East. Youth Focus North East believe, and our evidence shows, it is by working in all these ways, from local grassroots youth clubs in communities to regional and national strategic work and influence, that we can best contribute to positive outcomes and fulfilling futures for all our young people.



## Youth Focus North East

### Trustees' Report (*continued*)

For the Year Ended 31 March 2025

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In 2024, Youth Focus North East also developed and launched their new strategy to guide their work over the coming years. The focus will be in four areas: **support** – supporting front line services, enabling practitioners and young people to succeed; **deliver** – ensuring young people are able to make informed decisions so they can achieve a successful transition into adulthood; **develop** – continually identifying and assessing opportunities for growth in support of direct youth services and sector development responding to the evolving needs of young people and the people and organisations that support them; **sustain** – continuing to learn, develop and grow as an organisation ensuring we have capacity and capability to deliver our vision.

Of course, the other big news was the retirement of Youth Focus North East's amazing Chief Executive, Kevin Franks. Kevin lead Youth Focus North East across the North East and nationally, always with an unwavering commitment to young people. It's been a privilege to work with Kevin where staff have experienced close up his inspiring leadership. Thanks to Kevin, for his passion, dedication, talent and commitment over the last sixteen years.

Youth Focus North East are thrilled to have appointed David McCreedy as their new CEO and ready to pick up where Kevin leaves off in May. David has a long and impressive track record of working in the sector including in recent years as the Director of Youth Programmes. Youth Focus North East are excited and looking forward to 2025/26 to continue to champion high quality youth work for the benefit of young people and the people and organisations that support them.

### Impact Report

We work with young people to help them explore the challenges they face, to find new and different ways to articulate their emotions and to harness the qualities they already have and often overlook, as well as helping them to develop new skills. In terms of personal development, during 2024/25 we worked directly with 2967 young people and from our impact measurement processes we know that they overwhelmingly improved their confidence, developed their voice and social interaction skills, improved their knowledge of ways to make a positive change in their lives and how to inform and influence the world around them.

### Strategy

In recent years, we have progressed significantly in terms of income, range and reach of work and organisational size. We have evolved from a largely strategic organisation to one which brings together the complementary elements of infrastructure support, direct delivery and development.

It is this evolution and our collective ambition that has resulted in our strategy to 'Drive Change, Create Connections and Take Risks through Collaborative Approaches' that is at the centre of all we are aiming to achieve for young people, our sector and partners.

Through our infrastructure support role, we ensure that youth sector organisations get the advice, support and representation they need to improve the circumstances of the young people and communities they work with.

This is provided via these following functions:

- Policy & Influencing
- Learning
- Championing
- Capacity Building
- Qualifications

Our direct support to young people and communities is mainly delivered from our two operating centres in Middlesbrough and Gateshead comprising youth centre, outreach work and community based activities to increase wellbeing and improve community cohesion. Having our foundations firmly rooted in youth work practice via our direct delivery ensures we remain connected to the young people and organisations we serve through our role as an infrastructure support organisation. These dual roles are mutually beneficial and are equally important to us in our overall aim of 'improving the lives of young people through high quality youth work' and is a testament to the hard work and support of our staff, trustees, partners and funders.

## Youth Focus North East

### Trustees' Report (*continued*)

For the Year Ended 31 March 2025

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#### Research Work

Youth Focus North East believe that research involving young people is integral to our delivery work. We continue to be involved in a number of different research projects which include:

Peer Action Collective  
NHS Charities Together  
NIHR  
Great North Children's Hospital

#### Engage Training and Consultancy

During 2024, Youth Focus North East supported 211 learners, who completed CPD training, gained an accreditation outcome or a Youth Work qualification. Training offered included safeguarding, managing challenging behaviour and how to support visually impaired young people. 31 youth workers have gained a qualification in youth work to support their practice with young people across the region at either a Level 2 or Level 3 and 71 learners have gained an accredited qualification in supporting young people who are visually impaired.

#### The Enrichment Partnership Pilot

The Enrichment Partnership pilot was funded through National Citizen Service Trust and Duke of Edinburgh. Their aim to test whether providing centralised support to 200 mainstream secondary schools in Education Investment Areas has the potential to improve their enrichment offer.

Youth Focus North East have been consulting with young people in 7 Secondary schools across Middlesbrough and Hartlepool. From the findings during consultation, Youth Focus North East then went out to local organisations and providers who offer activities for young people and got over 20 organisations on board with the pilot programme, implementing a range of activities into the schools based on the wants and needs of the young people. Other elements of the pilot included implementing a young inspectors programme and a youth board across all of the schools.

#### Great North Children's Hospital

Youth Focus North East have reached over 150 young people with long term health conditions, who are accessing hospital services. The project is led by Lead Youth Worker Hannah Potter and it runs across all Newcastle Hospital Trust sites, working with young people aged 11-25 and supporting them through their journey with the health services. Hannah's role is to support long term inpatients offering tailored 1:1 or group sessions on the wards, works with the wider Multi-Disciplinary Teams in Clinics to offer support to young people around the transition into adult services. Having now secured funding up until July 2026, Youth Focus North East are excited to continue to grow this programme and really make a difference to young people's lives.

## FINANCIAL REVIEW

### Principal Funding Sources

Youth Focus North East is funded from a variety of sources including charitable trusts and foundations, public sector funding and earned income. Over several years, we have built up a very strong relationship with the National Lottery Community Fund who are a very significant funding partner for our organisation who have funded a five year programme to develop the North East Youth Alliance with only recently a two-year continuation being confirmed. Youth Endowment Fund, Paul Hamlyn Foundation, Children in Need, National Citizen Service Trust and the Great North Children's Hospital are a substantial supporter of our work. Successful fundraising applications have secured money from new funders for 2024/25 from Gateshead Prosperity Fund (UKSPF), William Trust, Awards 4 All, NHS Charities Together and NENC Research Partnership.



### Investment Policy

As at the 31 March 2025 Youth Focus North East held £87,384 in their Virgin Money instant access account. Two long term investment bonds have been maintained. However, to ensure appropriate liquidity, money is held in the Virgin Money Instant access account, to cover potential short falls in the cash flow. Youth Focus North East currently has investment accounts with Cambridge and Counties and Secure Trust totalling £88,618.

### Reserves Policy

Youth Focus North East believes it is important to maintain a reserves policy to ensure effective resource management, and to enable financial viability and longer-term sustainability. The Board of Trustees uses a continual process of careful financial management, and will aim to review, establish and maintain adequate reserves to enable the organisation to function effectively. A cautious approach to investment is adopted, maximising income by using interest-earning, short-term, accessible bank accounts.

The Board of Trustees has established a reserves policy considering the financial position of the charity, the performance in recent years, and the expectations of future years, being realistic about the difficulties of the current economic climate. The goal is to ensure Youth Focus North East have the working capital required to enable financial viability and longer-term sustainability to achieve their overall charity mission.

Unrestricted funds of the charity have been divided into two funds – Designated and Free Reserves.

#### Designated Reserves will cover:

- Organisational liabilities covering core costs which include rent, insurances, utility charges, professional services – payroll, accountancy.
- Costs to cover redundancy.
- Worst case scenario - managing the closure of the charity in the event of any sudden decline in funding:
  - normal staffing and operating activities for two-month period.
  - wrap up costs (Senior Management at reduced hours) for a two-month period.

#### Free Reserves include:

- the need to cover any cash flow shortfalls in income;
- the possibility of long-term sickness or maternity;
- support the development of new activities which requires a period of time prior to seeking external funding;
- investment in organisational improvement (e.g. staff training);
- the ability to raise funding to strengthen infrastructure to boost long-term stability and sustainability.

The current total amount for 31 March 2025 for reserves are:

Restricted: £444,640 (2024 - £391,902)  
Unrestricted: £139,398 (2024 - £135,886)

The breakdown of unrestricted reserves being:

Designated Reserves: £95,739 (2024 - £101,709)  
Free Reserves: £125,524 (2024 - £133,866)

Youth Focus North East's ambition for overall unrestricted reserves is to hold between 6 – 12 months of operating costs with free reserves to continue to achieve our charitable mission. The Board of Trustees will review the amount of designated and free reserves annually to ensure they are within the thresholds mentioned above.

## **PLANS FOR THE FUTURE**

In the year ahead, following our current business strategy, Youth Focus North East will focus on strengthening opportunities for young people through an ambitious programme of activity. Central to this is the mainlining and potential expansion of open access youth provision, ensuring that more young people across the region have safe, inclusive spaces where they can build relationships, develop skills, and access the support they need. Alongside this, we will drive forward new and existing social enterprise projects, providing practical pathways for young people to gain experience, contribute to their communities, and develop their confidence and resilience.

We will also continue to provide vital infrastructure support to the wider youth sector, recognising the importance of strong, sustainable organisations in delivering meaningful impact. This includes developing and enhancing the workforce through training, resources, and collaboration, equipping practitioners and volunteers with the skills and confidence to respond effectively to the evolving needs of young people. By strengthening the sector as a whole, we will ensure that opportunities for young people are embedded, accessible, and high-quality.

A key priority throughout our work will be the promotion and development of youth voice. We will create and strengthen platforms that enable young people to influence decisions at local, regional, and national levels, ensuring their perspectives are embedded within policy and practice. By empowering young people to lead change and shape the services designed for them, Youth Focus North East will contribute to a future where young people are recognised not only as beneficiaries but as active partners in building stronger communities.



## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing documents

The company was established under a Memorandum of Association on 19 July 2003, which sets out the objects and powers of the charitable company, it is governed under its Articles of Association. The company registered as a charity on 28 January 2004. Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

### Recruitment and appointment of trustees

Trustees of the charity are drawn from youth and community, voluntary, public and private sectors. Each trustee is officially appointed at the Annual General Meeting. Our trustees are reappointed on a three-year rotational basis. Two trustees resign each year and have the opportunity to be reappointed for another fixed period. The Chair of the Board is nominated from existing members and their appointment to the position takes place at the AGM.

### Trustee Induction and Training

Each trustee receives an induction pack on joining the organisation, outlining key structures, policies, procedures and responsibilities. The trustees each have a job description and personal specification, outlining their role as a trustee of the charity. Trustees also attend the Board/staff development day where training and planning is included in the programme.

### Risk Management

The trustees have examined the major strategic business and operational risks which the charity faces and review these risks on a regular basis. Some of the risks reviewed include:

- Damage to the building, property and equipment resulting in costs or loss of services
- Sudden loss of funding due to claw back or poor work performance
- Injury to staff and young people engaged in projects
- Significant dispute with staff or staff members leading to legal action
- Not preparing adequately for end of current projects leading to subsequent loss of work or staff
- Not responding effectively to serious safeguarding issues resulting in harm to individuals or others
- Cyber-attack into our IT systems accessing or losing data, particularly sensitive information
- We will look at emergencies that affect the running of our organisation

### Organisational structure

Youth Focus North East is governed by the Board of Trustees, consisting of professionals from the public and voluntary sector. The interface between strategic and operational management is through regular board meetings, attended by Chief Executive and Operations Manager, and separate meetings between the Chair and the Chief Executive. The operational management is overseen by the Chief Executive, and the staff team consists of: A Director of Youth Work, Director of Youth Programmes, one Operations Manager, one Strategic Development Manager, three Programme Managers, one Training & Development Officer, seven Lead Youth Workers, thirteen part-time Sessional Youth Workers, 5 Peer Researchers, and two part-time Administration Officers. Youth Focus North East also employs consultants on a contractual basis.

Approved by the board of trustees on 11/12/2025 and signed on its behalf by:



R Laycock - Chair

**Independent Auditors' Report to the members of Youth Focus North East  
For the Year Ended 31 March 2025**

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**Opinion**

We have audited the financial statements of Youth Focus North East (the 'charitable company') For the Year Ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.



**Independent Auditors' Report to the members of Youth Focus North East (*continued*)  
For the Year Ended 31 March 2025**

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 12, 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.

**Independent Auditors' Report to the members of Youth Focus North East (*continued*)  
For the Year Ended 31 March 2025**

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**Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the companies Act 2006 and we report in accordance with this Act.

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 auditor's 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.

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 obtained a general understanding of the company's legal and regulatory framework through enquiry of management concerning their understanding of relevant laws and regulations, the entity's policies and procedures regarding compliance, and how they identify, evaluate and account for litigation claims. We also drew on our existing understanding of the company's industry and regulation.

We understand that the company complies with the framework through:

- Engaging external legal professionals as required and making changes to internal procedures and controls as necessary.
- The directors' close involvement in the day-to-day running of the business, meaning that any litigation or claims would come to their attention directly.
- Monitoring of updates made by regulatory bodies.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the company's ability to conduct its business, and where there is a risk that failure to comply could result in material penalties. We identified the following laws and regulations as being of significance in the context of the company:

- The Companies Act 2006 and FRS 102 in respect of the preparation and presentation of the financial statements.
- The Charities Act 2011 and the Charities: Statement of Recommended Practice in respect of the preparation and presentation of the financial statements.

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations identified above:

- Making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- Obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- Reviewing the minutes of meetings of those charged with governance;



**Independent Auditors' Report to the members of Youth Focus North East (*continued*)  
For the Year Ended 31 March 2025**

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The senior statutory auditor led a discussion with senior members of the engagement team regarding the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur.

The areas identified in this discussion were:

- Manipulation of the financial statements via and management overriding controls.
- The incorrect recognition of grants and donations resulting in the income being recognised in the incorrect accounting period.

These areas were communicated to the other members of the engagement team not present at the discussion.

The procedures we carried out to gain evidence in the above areas included:

- Performed data analytics on the general ledger against client specific criteria
- Obtained third party evidence for a sample of donations and grants, to ensure that it was appropriate to recognise the income in the financial statements in accordance with the principles of the SORP.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of Our Report**

This report is made solely to the charities 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 members those matters we are required to state to them in an auditor's 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 charity and the charities trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Craig Henderson (Senior Statutory Auditor)**  
**For and on behalf of S&W Audit**

**Chartered Accountants and  
Statutory Auditors**

  
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17 Queens Lane  
Newcastle upon Tyne  
NE1 1RN

# Youth Focus North East

## Statement of Financial Activities (including Income and Expenditure Account) For the Year Ended 31 March 2025

	Notes	General Unrestricted Funds £	Designated Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income from:</b>						
Charitable activities	4	13,717	-	1,246,148	1,259,865	1,077,983
Other trading activities	6	3,980	-	-	3,980	3,388
Investments	5	10,242	-	-	10,242	7,160
		<u>27,939</u>	<u>-</u>	<u>1,246,148</u>	<u>1,274,087</u>	<u>1,088,531</u>
<b>Expenditure on:</b>						
Charitable activities	7	19,587	-	1,204,220	1,223,807	1,005,557
		<u>19,587</u>	<u>-</u>	<u>1,204,220</u>	<u>1,223,807</u>	<u>1,005,557</u>
<b>Net income/(expenditure)</b>		8,352	-	41,928	50,280	82,974
Transfers between funds	17	( 4,840 )	( 5,970 )	10,810	-	-
<b>Net movement in funds</b>		<u>3,512</u>	<u>( 5,970 )</u>	<u>52,738</u>	<u>50,280</u>	<u>82,974</u>
<b>Reconciliation of fund</b>						
Total funds brought forward		135,886	101,709	391,902	629,497	546,523
<b>Total funds carried forward</b>		<u>139,398</u>	<u>95,739</u>	<u>444,640</u>	<u>679,777</u>	<u>629,497</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

**Youth Focus North East**

**Balance Sheet**  
**As at 31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	13,874	10,164
<b>Current assets</b>			
Investments	13	88,618	84,965
Debtors	14	235,933	150,916
Cash at bank in hand		397,193	417,051
		<u>721,744</u>	<u>652,932</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	15	( 55,841 )	( 33,599 )
<b>Net current assets</b>		<u>665,903</u>	<u>619,333</u>
<b>Net assets</b>		<u>679,777</u>	<u>629,497</u>
<b>Charity Funds</b>			
Unrestricted funds			
- General fund		139,398	135,886
- Designated funds		95,739	101,709
Restricted funds		444,640	391,902
	17	<u>679,777</u>	<u>629,497</u>

The financial statements were approved by the trustees on 05/12/25 and signed on their behalf by:



J M Sibbald - Treasurer

**Company Number: 4838559**

The notes on pages 15 to 26 form part of these financial statements

Youth Focus North East

**Statement of Cash Flows**  
**For the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
<b>Net cash flow from operating activities:</b>			
<b><i>Net cash provided by operating activities</i></b>	21	( 14,958 )	41,271
<b>Cash flow from investing activities</b>			
Interest received		10,242	7,160
Payments to acquire tangible fixed assets		( 11,489 )	( 5,205 )
<b><i>Net cash outflow from investing activities</i></b>		( 1,247 )	1,955
<b>Net (decrease)/increase and cash equivalents</b>		( 16,205 )	43,226
Cash and cash equivalents at the beginning of the year		502,016	458,790
<b>Cash and cash equivalents at the end of the year</b>		485,811	502,016
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		397,193	417,051
Short term investments		88,618	84,965
		485,811	502,016



**1. Accounting policies**

**1.1 Basis of preparation of accounts**

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 (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Going concern**

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**1.3 Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity 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 funds 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 charity for particular purposes. The cost 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.

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 March 2025**

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**1.4 Income recognition**

All income is recognised in the Statement of Financial Activities (SoFA) when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with reasonable certainty. Income received to deliver services over a specific period covering more than one financial year is accounted for over the specific period; related expenditure is accounted when incurred.

Investment income relates to interest earned through holding assets on deposit.

**1.5 Expenditure recognition and irrecoverable VAT**

All expenditure is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes all direct and support costs incurred in the management of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**1.6 Support cost allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

**1.7 Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold improvements	over the term of lease
Fixtures and fittings	15% reducing balance
Computer equipment	33.3% straight line

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 March 2025**

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**1.8 Current asset investments**

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

**1.9 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.

**1.10 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with instant access from the date of opening of the deposit or similar account.

**1.11 Creditors and provisions**

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

**1.12 Financial instruments**

The charity 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.

**1.13 Leases**

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

**1.14 Pensions**

The charitable company contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the SoFA.

**2. Legal status**

Youth Focus North East is a Company Limited by Guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The address of the registered office is given in the charity information in the reference and administration pages of these financial statements.



**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 March 2025**

**3. Comparatives for the Statement of Financial Activities**

	Notes	General Unrestricted Funds £	Designated Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>						
Charitable activities	4	52,512	-	1,025,471	1,077,983	1,092,005
Other trading activities	6	3,388	-	-	3,388	1,924
Investments	5	7,160	-	-	7,160	3,234
		<u>63,060</u>	<u>-</u>	<u>1,025,471</u>	<u>1,088,531</u>	<u>1,097,163</u>
<b>Expenditure on:</b>						
Charitable activities	7	45,268	-	960,289	1,005,557	1,061,480
		<u>45,268</u>	<u>-</u>	<u>960,289</u>	<u>1,005,557</u>	<u>1,061,480</u>
<b>Net income/(expenditure)</b>		17,792	-	65,182	82,974	35,683
Transfers between funds	17	( 23,682 )	16,303	7,379	-	-
<b>Net movement in funds</b>		<u>( 5,890 )</u>	<u>16,303</u>	<u>72,561</u>	<u>82,974</u>	<u>35,683</u>
<b>Reconciliation of fund</b>						
Total funds brought forward		141,776	85,406	319,341	546,523	510,480
<b>Total funds carried forward</b>		<u>135,886</u>	<u>101,709</u>	<u>391,902</u>	<u>629,497</u>	<u>546,523</u>



## Youth Focus North East

### Notes to the Financial Statements *(continued)* For the Year Ended 31 March 2025

#### 4. Charitable Activities

	2025	2024
	£	£
Performance related grants	1,259,865	1,077,983
<b>Analysis by fund</b>		
Unrestricted funds-general	13,717	52,512
Restricted funds	1,246,148	1,025,471
<b>Performance related grants:</b>		
National Lottery Community Fund - NE Youth Alliance	231,564	225,011
Youth Endowment Fund	168,874	147,334
North Ormesby Development Fund	-	12,000
Co-op Foundation - Community Spaces Fund	-	2,617
National Youth Agency	19,109	32,266
Tess Valley Community	-	5,386
Holiday Activity Fund	26,744	45,509
Astra Foundation	-	92,344
Children in Need	38,770	40,377
YFNE Training Centre	-	30,407
Great North Children's Hospital	80,860	28,800
Police and Crime Commissioner Cleveland	-	30,893
You've Got This	-	7,886
Great North Children's Hospital – Diabetes	-	79,824
National Lottery Awards 4 All	19,988	19,951
Million Hours (National Lottery Community Fund)	19,055	38,365
Paul Hamlyn Foundation	50,000	-
Ballinger Charitable Trust	15,000	-
Focus Coffee House	37,500	-
Gateshead Prosperity Fund	86,740	-
Middlesbrough Youth Mutual	140,001	-
National Citizen Service	37,800	-
NHS Charities Together	12,000	-
NCS Enrichment Fund	116,639	-
Other	159,221	239,013
	<hr/>	<hr/>
	1,259,865	1,077,983
	<hr/>	<hr/>

**Notes to the Financial Statements (Continued)**  
**For the Year Ended 31 March 2025**

**5. Investment income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Interest receivable	10,242	7,160
	<u>10,242</u>	<u>7,160</u>

**6. Other trading activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fundraising income	3,980	3,388
	<u>3,980</u>	<u>3,388</u>

**7. Expenditure on charitable activities**

	<b>Activities Undertaken Directly</b>	<b>Support Costs</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	637,610	31,626	669,236	607,288
Direct project costs	428,841	-	428,841	283,112
Travel	25,898	-	25,898	23,729
Training	1,925	-	1,925	5,973
Communications	14	-	14	17
Premises costs	78,467	-	78,467	64,965
Depreciation	7,779	-	7,779	7,003
Audit and accountancy fees	-	8,000	8,000	6,300
Other costs	3,647	-	3,647	7,170
	<u>1,184,181</u>	<u>39,626</u>	<u>1,223,807</u>	<u>1,005,557</u>

**8. Allocation of support costs**

	<b>Basis of allocation</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Staff costs	Allocation of time	31,626	31,626
Governance costs (note 9)	Invoiced	8,000	6,300
		<u>39,626</u>	<u>37,926</u>

**9. Governance costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent auditor's fee	8,000	6,300
	<u>8,000</u>	<u>6,300</u>

**Notes to the Financial Statements (Continued)**  
**For the Year Ended 31 March 2025**

**10. Net income/(expenditure)**

This is stated after charging:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation	7,779	7,003
	<u>          </u>	<u>          </u>

**11. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

The total staff costs and employee's benefits was as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	620,889	576,599
Social security costs	49,659	12,044
Pension costs	22,791	18,645
	<u>693,339</u>	<u>607,288</u>
	<u>          </u>	<u>          </u>

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

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Direct	41	29
Support	4	4
	<u>45</u>	<u>33</u>
	<u>          </u>	<u>          </u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 (2024 - none).

The charity trustees neither were paid nor received any other benefits from employment in the year (2024 - £nil) neither were they reimbursed expenses during the year (2024 - nil). No charity trustee received payment for professional services or other services supplied to the charity (2024- nil).

The key management personnel of the charity comprise the trustees, Chief Executive Officer and the Office Manager. The total amount of employee benefits received by key management personnel of the charity is £97,174 (2024 - £94,056).

Notes to the Financial Statements (continued)  
For the Year Ended 31 March 2025

12. Tangible fixed assets

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
At 1 April 2024	29,303	61,601	90,904
Additions	-	11,489	11,489
At 31 March 2025	29,303	73,090	102,393
<b>Depreciation</b>			
At 1 April 2024	29,303	51,437	80,740
Charge for the year	-	7,779	7,779
At 31 March 2025	29,303	59,216	88,519
<b>Net book value</b>			
At 31 March 2025	-	13,874	13,874
At 31 March 2024	-	10,164	10,164

13. Investments

	2025 £	2024 £
Short term deposits	88,618	84,965

14. Debtors

	2025 £	2024 £
Trade debtors	19,664	60,711
Prepayments and accrued income	216,269	90,205
	235,933	150,916



**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 March 2025**

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**15. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,143	1,535
Other creditors	4,182	11,813
Accruals and deferred income	38,236	9,783
PAYE	10,280	10,468
	<hr/>	<hr/>
	55,841	33,599
	<hr/>	<hr/>

**16. Pension costs**

The scheme is a defined contribution scheme and the pension charge represents the amount payable by the charity to the fund in respect of the year.

Pension contributions payable for the year ended 31 March 2025 amount to £22,791 (2024 - £18,645).

At the balance sheet date £3,706 (2024 - £4,192) contributions were payable.

# Youth Focus North East

## Notes to the Financial Statements (continued) For the Year Ended 31 March 2025

### 17. Movement in funds

#### *For the Year Ended 31 March 2025*

	At 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2025 £
<b>Unrestricted funds:</b>					
General funds	135,886	27,939	( 19,587 )	( 4,840 )	139,398
<b>Designated funds:</b>					
Redundancy fund	101,709	-	-	( 5,970 )	95,739
<b>Total unrestricted funds</b>	<u>237,595</u>	<u>27,939</u>	<u>( 19,587 )</u>	<u>( 10,810 )</u>	<u>235,137</u>
<b>Restricted fund</b>					
Infrastructure Support	59,511	393,174	( 347,456 )	132	105,353
Direct Delivery - Gateshead	84,056	236,079	( 260,622 )	916	60,429
Direct Delivery – Middlesbrough	182,582	201,122	( 257,182 )	1,190	127,712
Direct Delivery – Regional	65,771	415,773	( 338,960 )	8,572	151,146
<b>Total restricted funds</b>	<u>391,902</u>	<u>1,246,148</u>	<u>( 1,204,220 )</u>	<u>10,810</u>	<u>444,640</u>
<b>Total funds</b>	<u>629,497</u>	<u>1,274,087</u>	<u>( 1,223,807 )</u>	<u>-</u>	<u>679,777</u>

#### *For the Year Ended 31 March 2024*

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2024 £
<b>Unrestricted funds:</b>					
General funds	141,776	63,060	( 45,268 )	( 23,682 )	135,886
<b>Designated funds:</b>					
Redundancy fund	85,406	-	-	16,303	101,709
<b>Total unrestricted funds</b>	<u>227,182</u>	<u>63,060</u>	<u>( 45,268 )</u>	<u>( 7,379 )</u>	<u>237,595</u>
<b>Restricted fund</b>					
Infrastructure Support	48,665	272,205	( 261,359 )	-	59,511
Direct Delivery - Gateshead	69,283	181,060	( 166,287 )	-	84,056
Direct Delivery – Middlesbrough	183,034	322,325	( 323,141 )	364	182,564
Direct Delivery – Regional	18,359	249,881	( 209,494 )	7,015	65,671
<b>Total restricted funds</b>	<u>319,341</u>	<u>1,025,471</u>	<u>( 960,289 )</u>	<u>7,379</u>	<u>391,902</u>
<b>Total funds</b>	<u>546,523</u>	<u>1,088,531</u>	<u>( 1,005,557 )</u>	<u>-</u>	<u>629,497</u>

**Notes to the Financial Statements *(continued)***  
**For the Year Ended 31 March 2025**

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**Restricted funds**

**Infrastructure Support**

- Policy and Influencing (influencing policy and practice on behalf of young people and the sector)
- Inform and Support Service Design and Improvement (supporting and delivering workforce development. Collect and disseminate data and research to inform, develop and support the sector)
- Championing (embedding youth voice and leadership across organizations and the sector)
- Capacity Building (enabling and supporting collaboration at a local and regional level)

**Direct Delivery - Gateshead**

Providing direct delivery work to support young people and communities in Gateshead and the immediate surrounding areas of Tyne and Wear.

- Social Action
- Open Access/Detached Provision
- Health & Well-Being
- Youth Voice
- Skills Development

**Direct Delivery – Middlesbrough**

Providing direct delivery work to support young people and communities in Middlesbrough and the immediate surrounding areas of Tees Valley.

- Social Action
- Open Access/Detached Provision
- Health & Well-Being
- Youth Voice
- Skills Development

**Direct Delivery – Regional**

Providing support to young people and communities across the North East.

- Social Action
- Health & Well-Being
- Youth Voice
- Skills Development

**Redundancy Fund**

This is a designated fund created by the trustees to set aside funds for potential redundancy liabilities should projects cease.



**Notes to the Financial Statements (Continued)**  
**For the Year Ended 31 March 2025**

**18. Analysis of net assets between funds**

<u>For the Year Ended 31 March 2025</u>	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	13,874	-	-	13,874
Net current assets/(liabilities)	125,524	95,739	444,640	665,903
	<u>139,398</u>	<u>95,739</u>	<u>444,640</u>	<u>679,777</u>

<u>For the Year Ended 31 March 2024</u>	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	10,164	-	-	10,164
Net current assets/(liabilities)	125,722	101,709	391,902	619,333
	<u>135,886</u>	<u>101,709</u>	<u>391,902</u>	<u>629,497</u>

**19. Related party transactions**

There have been no related party transactions in the current or prior year.

**20. Operating lease commitments**

	<b>2025 £</b>	<b>2024 £</b>
Within one year	43,088	38,318
	<u>43,088</u>	<u>38,318</u>

**21. Reconciliation of net income to net cash (outflow)/inflow from operating activities**

	<b>2025 £</b>	<b>2024 £</b>
<b>Net income for the period</b>	50,280	82,974
<b>Adjustments for:</b>		
Interest receivable	( 10,242 )	( 7,160 )
Depreciation of tangible fixed assets	7,779	7,003
(Increase) in debtors	( 85,017 )	( 46,127 )
increase in creditors	22,240	4,581
<b>Net cash (outflow)/inflow from operating activities</b>	<u>( 14,958 )</u>	<u>41,271</u>