

Registered number: 04493501  
Charity number: 1106341

**BERKSHIRE YOUTH LTD**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**BERKSHIRE YOUTH LTD**  
**(A company limited by guarantee)**

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**BERKSHIRE YOUTH LTD**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

**Trustees**

W E J Leftwich, Chairman from 1 May 2019  
R G Smee  
A Boisset  
S Richardson (resigned 5 November 2020)  
S Atkinson  
D Williams  
A Littlejohns (appointed 2 June 2020)  
W Austin-Bush (appointed 2 June 2020)  
P Virk (appointed 22 June 2020)

**Company registered number**

04493501

**Charity registered number**

1106341

**Registered office**

Watlington House, 44 Watlington Street, Reading, Berkshire, RG1 4RJ

**Patron**

Mr James Puxley, Lord Lieutenant of the Royal County of Berkshire

**Chief Executive Officer**

D M Seward

**Accountants**

James Cowper Kreston, Reading Bridge House, George Street, Reading, RG1 8LS

**BERKSHIRE YOUTH LTD**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees present their annual report together with the financial statements of the Company for the 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

**Objectives and activities**

**a. Policies and objectives**

The objective of the charity is to further the development and education of young people through leisure time activities, to help them grow to full maturity as individuals and members of society so that their conditions of life may be improved. The objective allows the Charity to:

- establish, support and develop clubs for young people;
- provide a platform for work related to drugs/alcohol abuse, crime and other social issues;
- work towards the initiation and support of relevant community projects;
- provide high quality training, personal development and activity through a network of national and local partners;
- work in partnership with other specialist agencies, to improve social inclusion and financial independence for young people;
- provide an opportunity for the implementation of local and national government initiatives and social development programmes, through the voluntary youth service; and
- link up with commercial organisations in a wide range of sponsored programmes and activities for young people.

**Achievements and performance**

**a. Charitable activities**

Where do you start - pandemic, shut down and national disruption to all lives and Berkshire Youth was not alone in trying to support the young people and clubs whilst sticking to the rules? Lock down 1 caused a challenge for the team as youth workers had not been given key worker status at the beginning of the pandemic. This put youth workers at risk of prosecution if caught out supporting young people who could not be at home, or those in isolation. Not all young people find home a safe space and with limited/no access to IT and the very early confusion about engagement with schools, the adaption and mobilization of key workers and resources to support young people was a major priority. Berkshire Youth staff and partners found ways to keep in contact with groups of young people, to offer an on-line support package, all learning very quickly the value of on-line conference and video call facilities.

The huge gap created by the cuts to youth services and out-of-school support quickly showed with young people very much left to manage on their own. We can only pay tribute to so many of our teams and partners who put in outstanding effort to ensure that young people were kept safe and had some level of support provided against an environment of chaos. With no national strategy for youth work and local areas being forced to make local responses to the pandemic, the elderly were naturally prioritised.



**BERKSHIRE YOUTH LTD**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Achievements and performance (continued)**

Through the National Youth Agency, the government issued key worker status to youth workers enabling us to find more practical solutions to supporting, meeting and working with our most at-risk young people. This included online contact, but also increased our youth worker presence in open spaces, arranging for young people to have time to meet with their youth worker.

Despite the immense challenge we have still provided in the financial year 2020-21 the following: -

**Mentored Moves Project**

Supported through the Office for the Police and Crime Commissioner (OPCC) and the Violence Reduction Unit (VRU) plus also Children in Need, this project was funded to identify young people at risk of becoming involved with serious crime, or the county lines drugs gangs. Even with restrictions and the closure of schools through lock down we have been able to work with

- 144 individuals, who attended a total of 1187 sessions, and engaged with a youth worker for 6996.3 hours delivered
- Detached work: youth workers met with 2498 young people, over 481 sessions, ranging from 3 hours to 7 hours per session

**Barnardo's**

Berkshire Youth were able to work with Barnardo's delivering against their pandemic response project called "See, Hear, Respond". Young people were referred to Berkshire Youth as in need of support, but not meeting a threshold for statutory social care intervention

- 50 young people through 7 small group work sessions around a given topic
- 30 young people given 1:1 crisis support
- 70 young people to re-engage with & re-integrate back into education
- 712 young people via detached youth work

**West Berkshire Youth Hub – creation of new web-based hub for young people during COVID-19**

Young people reported the lowest levels of wellbeing and life satisfaction in lockdown. They have faced huge challenges, unique to their age and stage in life, and many are still struggling. We have witnessed a downward trend in young people's happiness and emotional wellbeing, with lack of social engagement, disrupted education, and with concerns about their education and future.

Deeply concerned about the impact of the pandemic on young people, we swiftly devised the West Berkshire Youth Hub to address the issues they were experiencing. This virtual, telephone and text-based support platform brings together all of the information and links to support young people, parents/carers and youth workers through these unprecedented times. It also provides access to Berkshire Youth's youth workers. After a successful pilot across West Berkshire, and responding to best meet the needs of the local community, this was soon extended across the whole of Berkshire and rebranded Berkshire Youth Hubs.

Over the period 7 young people have been supported after referral from statutory agencies and 916 young people supported by the detached teams.

We also manage to recruit 5 new volunteers from the creation of the youth hub.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Achievements and performance (continued)**

**After Schools coaching and SPLAT**

The Coaching Programme and work with primary schools had to take a back seat this year as a result of the disruption to schools and protective measure put in place limiting the number of visitors onto schools, however the team still managed to deliver 1,154 hours of sports to 2,025 children and young people.

**Training:**

The Training Department replaced face to face delivery with online learning and virtual events, a massive effort and huge learning experience for the Berkshire Youth team and against this still managed to deliver

- Emergency First Aid at Work – 8 participants, 1 session, 7 hours
- Paediatric 1st Aid - 12 participants, 1 session,
- Universal Safeguarding Children – 35 participants, 7 sessions
- Working with Young People with Challenging Behaviour – 14 participants, 1 session
- Equality & Diversity – 30 participants, 4 sessions
- Leadership Academy – 25 participants, 205 sessions, 307.3 hours
- Futureproof – 35 participants, 140 sessions, 376 hours
- Be Internet Citizens – 42 participants, 80 sessions, 888 hours
- Best Version of Me – a pilot project to support young people who were struggling with the isolation of lockdown - 13 participants, 70 sessions, 105 hours funded in partnership with Berkshire Community Foundation, Berkshire Youth has partnered with Aspire2B to create a training and support programme backed up with access to an App for every young person.

**Duke of Edinburgh Award**

The virtual award programme has provided young people with the opportunity to engage with the award scheme in a manner suitable to their lifestyle and available resources. During this pandemic year: -

- 10 Gold participants were registered;
- 10 Silver participants were registered; 2 participants completed full award
- 28 Bronze participants were registered; 4 participants achieved full award; 14 participants achieved the Certificate of Achievement

**The Wayz**

Berkshire Youth is very proud of the work delivered from and out of the Wayz Youth Centre in Bracknell. The team at the Wayz have managed to provide access funding for youth work at the Centre through detached work offering a 52-week programme of school support, summer holiday schemes and after school activities across the pandemic year the team have managed to support: -

- An average of 43 young people attended youth sessions each quarter via sessions or zoom
- 12 young volunteers
- Accredited qualifications – 15 Youth Achievement Awards, 20 Futureproof, 10 First Aid, 10 Health & Safety, 8 Elevate programme
- 64 referrals received from outside agencies
- 511 young people reached through detached work



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Achievements and performance (continued)**

**Newbury Town Detached team**

We are so very excited that Newbury Town Council have invested in our vision for youth work across the local area, providing the funding to support our Town Centre outreach and detached teams, partnering with Greenham Parish offering that engagement with young people out of school. Berkshire Youth will be building on this project with the opportunity to increase staffing and develop training for youth workers, developing a sustainable youth workforce.

**The Waterside Centre**

Despite the uncertain times and funding crisis in the youth sector, we have pressed ahead with the ambitious renovation of The Waterside Centre, Newbury.

The refurbished community and youth centre, opening in summer 2021, will provide a programme of positive activities for local young people to get involved with, including rock climbing, dancing and canoeing. The facilities will include a climbing wall, gym and dance studio.

The revitalised Waterside Centre will provide a safe meeting place, and a supportive environment in which young people can take controlled risks, lift their aspirations, boost their self-esteem and be inspired to realise their potential. The Waterside Centre will be open to all young people to attend, including those from the most disadvantaged backgrounds for whom daily life is full of challenges. This will include young people at risk of exclusion from school and those at risk of long-term adverse outcomes. The Waterside Centre will form an important part of the outreach and detached youth workers' offer to the young people they engage with through their work in the community. They will be able to signpost young people to a new and exciting resource where they will be welcomed and have access to a positive support network that may not exist for them elsewhere.

The Waterside Centre is a prime example of how Berkshire Youth continues to invest in local young people and to build for their future.

**Britwell**

During the pandemic year the project managed to deliver a limited youth offer recognising the social distancing and safe bubbles for youth work, following NYA guidance and where possible delivered some outreach and detached work in parks and local open spaces.

**Activities**

During the pandemic year with social distancing and Covid measures it was not possible to have an activity programme, the team were able to provide some activity as part of the youth work engagement programme.

**Clubs**

The Affiliated members and Organisations have continued where possible to offer activities to young people in their local area. this has proven extremely difficult and a significant challenge for the volunteers.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Achievements and performance (continued)**

**b. A tribute to Sir Phillip Wroughton**

It is with much sadness that we report the passing of a great supporter and friend of Berkshire Youth, **Sir Philip Wroughton KCVO KStJ**.

**Sir Philip** first became involved with Berkshire Youth in 1995, when as Lord Lieutenant of Berkshire he became a Patron. He soon became a very recognisable and welcome visitor in support of our numerous public events and a participant at our AGMs. His very real interest in the young people, and his easy manner of conversation with them, readily overcame any shyness on their part. When his term of office as Lord Lieutenant ended in 2008, Sir Philip was more than happy to continue as a Patron alongside the new Lord Lieutenant, for which we were extremely grateful, and he maintained his interest until his passing on 7th November. We extend our condolences to Sir Philip's family and friends.

*Written by Jim Leftwich OBE, Berkshire Youth Chairman*

**Financial review**

**a. Going concern**

As at the date of this report, the recent coronavirus pandemic has created a significant amount of uncertainty and disruption across the charity sector and beyond. Many charities and businesses are likely to struggle financially over the coming months. While the financial position of Berkshire Youth is likely to be negatively affected, it is in the fortunate position of having sufficient reserves and a healthy cash balance in place in order to keep the organisation running for the foreseeable future.

As of mid-April all staff returned to work after the Easter holidays and those working in schools have been able to continue the support to young people. Our community delivery has adapted to ongoing and evolving rules and regulations and future developments of a youth work offer will continue as restrictions lift. We do not see a negative effect on the demand for youth work, in fact covid has presented a challenge to young people who are very uncertain of the future, with no Government youth strategy and funding being prioritised to support alternative regions. We are expecting further cuts to service in the local areas placing more and more demand on an overburdened community and not for profit sector.

**b. Reserves policy**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 3 and 9 months of the resources expended, which equates to between £120,000 and £360,000 in general funds. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. If this happens, it would obviously then be necessary to consider how the funding would be replaced or activities changed. Currently free reserves amount to £218,752.

Our reserves at the year-end comprise:

Restricted funds for projects	£199,924
Funds invested in fixed assets	£6,150
Other designated funds	£nil
Total designated funds	£nil
Free reserves	£218,752
Total	£424,826



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**c. Financial review**

In the financial year our expenditure appeared to exceed income by £78,000. In practice £100,000 was a grant from Garfield Weston received in the prior year and this effectively was therefore taken from reserves. With this removed from normal expenditure our true figure for the year is a £22,000 surplus. This is a significant improvement from the figure presented to the board of trustees at the start of the financial year which forecast a significant deficit. Berkshire Youth formed partnerships with Barnardo's and received funding from CIN and continued the relationship with the Police and Crime Commissioner, significantly improving access to funds to support working with young people in Berkshire.

**Structure, governance and management**

**a. Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006, reviewed and updated 2017.

**b. Organisational structure**

Berkshire Youth currently has 8 trustees of the charity who meet quarterly and are responsible for the strategic direction and policies of the charity. The directors are from a range of professional backgrounds relevant to the work of the charity.

The Honorary Treasurer sits on the committee but has no voting rights.

A scheme of delegation is in place and day to day responsibility for provision of services rest with the Chief Executive Officer along with the Operations Director and Financial Administrator.

The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Operations Director has responsibility for the day to day management of the team and oversight of contracts; ensuring staff have regular supervision and access to training which will enhance skills and working practise in line with good practices.

**c. Remuneration of key personnel**

The Trustees are responsible for setting the pay and remuneration of key management personnel. Remuneration is set once certain factors are considered. These factors include market rates of pay and benchmarks against other charities.

**d. Recruitment and appointment of directors**

The Directors of the company are also charity trustees for the purpose of the charity law. The Directors of Berkshire Youth are elected for 3 years after which they must be re-elected at the Annual General Meeting.

All Directors of Berkshire Youth give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 of the accounts.

The focus of the work of Berkshire Youth is on young people and the Directors represent members of the community who can support and influence the objectives of the charity. Berkshire Youth works to identify representation from young people on the Board of the charity.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Structure, governance and management (continued)**

**e. Directors induction and training**

Directors of Berkshire Youth are encouraged and assigned to a member of the staff team to understand the day to day delivery of services. New Trustees are provided with an induction book, job description and relevant governing documents alongside "the essential trustee" booklets provided by the Charity Commission and additional Trustee training has been undertaken through Almond Tree Strategic Consulting.

**f. Risk management**

The trustees have identified and regularly review the risks to which the charity is exposed. As part of this process, the trustees have in place appropriate controls to provide reasonable assurance against fraud and error.

The trustees have clear policies outlining their expectations for service delivery. The policies include risk assessment of all activities to ensure the safeguarding of the young people, employees and trustees including the Patron and President.

The management of risk covers every aspect of the Organisations work, and as such an evolving management matrix has been established for constant review. The Trustees review the matrix as a standing item at every quarterly board meeting. All risks associated to the work of Berkshire Youth including direct delivery and external forces are reviewed and graded accordingly

**Plans for future periods**

Strategy and priorities

The strategy of Berkshire Youth is to support young people in their local communities across the county, *developing and delivering opportunities for young people to engage in positive activities, which encourage personal development and direct them away from risky behaviours, which are not only personally damaging but also cause long-term costs to their communities and the public finances.*

Through local community engagement and an active programme of personal development we support young people to become active citizens, fully engaged in social action.

We aim to be the "go to" organisation in Berkshire for youth support and youth service, *THE voice of young people in the area.* This is particularly true since all the statutory authorities in the county have withdrawn from universal youth service provision.

We continue to be proactive in seeking out and creating opportunities for transformative change in communities, so each community can take responsibility for their own young people and recognise those young people as valued community members, who make positive contributions.

As part of this strategy, we are continuing to maintain the range of activities we offer, wherever funding has been obtained.

**BERKSHIRE YOUTH LTD**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Plans for future periods (continued)**

Over the next three years our objectives are to:

- Continue to maintain our relationship with the existing 'Inspired Facilities', independent flagship youth centres supported by Berkshire Youth.
- Opening the new Waterside Centre as an inspired facilities and establish a youth offer from this new facility.
- Maintain a structured activities programme which enables young people to experience new activities and address healthy lifestyle choices.
- Develop a transitional offer for young people, through school and into adolescence, building on previous experience with supporting young people through the transition from primary to secondary school.
- Through our Leadership Academy, further develop a volunteering framework engaging young people and community members to work together to identify and address local needs.
- Through appropriate training opportunities, provide communities with the tools to support quality youth work.
- Promote the work of Berkshire Youth to commercial and corporate partners.

Fundraising

To deliver this ambitious strategy, we need to diversify and extend our funding base. This means both exploring new sources of funding and securing increased or longer-term funding from existing funders. Our aim, over three years, is to put in place a sustainable and diverse funding base to provide continuity for the future, and in particular to increase the proportion of our funding that is unrestricted.

The trustees have taken account of new GDPR regulations and as a consequence identified processes that allow us to identify suitable and appropriate opportunities for accessing public trusts and individual philanthropists.

Berkshire Youth seeks additional support where needed through its network of friends and members currently we do not approach the general public.

*Priorities We have identified four fundraising priorities into which we are continuing to inject focussed effort (and in some cases resource) over the next three years. These are:*

- Bid writing (for grants and/or contracts from a wide range of sources) including the statutory sector, trusts and foundations, the Big Lottery, Housing Associations etc. Part of this work includes contracting for fundraising/bid-writing expertise.
- Further developing philanthropic giving in Berkshire for youth support services through our President, Patron, Trustees, staff and others, returning to the original roots of finance for Berkshire Youth.
- Developing corporate/business funding (in cash and in kind) of various forms including sponsorship, donations, use of facilities, volunteering etc.
- Developing and launching a capital appeal.

In addition, we will further explore, as a medium term option, the feasibility of social financed payment-by results programmes (Social Investment Bonds) for our Healthy Lifestyles offer, starting with in-principle discussions with local authorities and the NHS.

Development of traded/paid-for services (whether paid for by participants, clubs, schools or businesses) will be undertaken in an organic way, seeking out and capitalising on opportunities as they present themselves and extending our offer incrementally without taking significant risks (e.g. making significant investment) until the market potential and price points are more clearly understood.



**BERKSHIRE YOUTH LTD**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

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



.....  
**W E J Leftwich**

Date: 10-8-2021

**BERKSHIRE YOUTH LTD**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

**Independent Examiner's Report to the Trustees of Berkshire Youth Ltd ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and Basis of Report**

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent Examiner's Statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 18 August 2021

Darren O'Connor BSc (Hons) FCCA ACA

**James Cowper Kreston**

Chartered Accountants and Statutory Auditor  
Reading Bridge House  
George Street  
Reading  
RG1 8LS



**BERKSHIRE YOUTH LTD**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	4	5,776	-	5,776	10,164
Charitable activities:	7				
Support		50,249	-	50,249	56,560
Action		-	289,142	289,142	217,489
Clubs		5,000	342,332	347,332	198,921
Training and development		30,297	-	30,297	112,009
Activities		-	54,369	54,369	72,927
Other trading activities	5	520	-	520	922
Investments	6	1,326	-	1,326	689
Other income	11	11,756	19,580	31,336	-
<b>Total income</b>		<b>104,924</b>	<b>705,423</b>	<b>810,347</b>	<b>669,681</b>
<b>Expenditure on:</b>					
Raising funds		14,048	-	14,048	12,617
Charitable activities:					
Support		50,249	-	50,249	56,560
Action		-	294,352	294,352	183,871
Clubs		4,803	404,860	409,663	120,622
Training and development		46,433	-	46,433	34,824
Activities		-	49,973	49,973	100,543
Other charitable costs		23,694	-	23,694	24,912
<b>Total expenditure</b>		<b>140,219</b>	<b>748,193</b>	<b>888,412</b>	<b>533,949</b>
<b>Net (expenditure)/income</b>		<b>(35,295)</b>	<b>(42,770)</b>	<b>(78,065)</b>	<b>135,732</b>
Transfers between funds	18	106,452	(106,452)	-	-
<b>Net movement in funds</b>		<b>71,157</b>	<b>(149,222)</b>	<b>(78,065)</b>	<b>135,732</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		147,595	355,296	502,891	367,159
Net movement in funds		71,157	(149,222)	(78,065)	135,732
<b>Total funds carried forward</b>		<b>218,752</b>	<b>206,074</b>	<b>424,826</b>	<b>502,891</b>

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

**BERKSHIRE YOUTH LTD**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04493501**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	15	6,150	8,433
<b>Current assets</b>			
Debtors	16	86,682	58,679
Cash at bank and in hand		504,301	481,262
		<u>590,983</u>	<u>539,941</u>
Creditors: amounts falling due within one year	17	(172,307)	(45,483)
<b>Net current assets</b>		<u>418,676</u>	494,458
<b>Total assets less current liabilities</b>		<u>424,826</u>	502,891
<b>Total net assets</b>		<u><u>424,826</u></u>	<u><u>502,891</u></u>
<b>Charity funds</b>			
Restricted funds	18	206,074	355,296
Unrestricted funds	18	218,752	147,595
<b>Total funds</b>		<u><u>424,826</u></u>	<u><u>502,891</u></u>

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

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

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

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

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

.....  
**W E J Leftwich**

Date: 10-8-2021

The notes on pages 16 to 31 form part of these financial statements.

**BERKSHIRE YOUTH LTD**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	21	<b>26,082</b>	120,639
<b>Cash flows from investing activities</b>			
Bank interest		1,326	689
Purchase of tangible fixed assets		<b>(4,369)</b>	(4,462)
<b>Net cash used in investing activities</b>		<b>(3,043)</b>	<b>(3,773)</b>
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>		-	-
<b>Change in cash and cash equivalents in the year</b>		<b>23,039</b>	<b>116,866</b>
Cash and cash equivalents at the beginning of the year		<b>481,262</b>	364,396
<b>Cash and cash equivalents at the end of the year</b>	22	<b>504,301</b>	481,262

The notes on pages 16 to 31 form part of these financial statements

**BERKSHIRE YOUTH LTD**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. General information**

Berkshire Youth Ltd is a private company, incorporated in England and limited by guarantee. The registered office and principal place of trade of the Company in the year was Wallington House, 44 Wallington Street, Reading, Berkshire, RG1 4RJ.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**2.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company. The Company's registered office and principal place of business is Watlington House, 44 Watlington Street, Reading, Berkshire, RG1 4RJ. The company's principal activity is that of the provision of youth work services.

**2.3 Going concern**

As at the date of this report, the recent coronavirus pandemic has created a significant amount of *uncertainty and disruption across the charity sector and beyond. Many charities and businesses are likely to struggle financially over the coming months. While the financial position of Berkshire Youth is likely to be negatively affected, it is in the fortunate position of having sufficient reserves and a healthy cash balance in place in order to keep the organisation running for the foreseeable future.*

As of mid-April all staff returned to work after the Easter holidays and those working in schools have been able to continue the support to young people. Our community delivery has adapted to ongoing and evolving rules and regulations and future developments of a youth work offer will continue as *restrictions lift. We do not see a negative effect on the demand for youth work, in fact covid has presented a challenge to young people who are very uncertain of the future, with no Government youth strategy and funding being prioritised to support alternative regions. We are expecting further cuts to service in the local areas placing more and more demand on an overburdened community and not for profit sector.*



**BERKSHIRE YOUTH LTD**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.4 Income**

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

*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 finalised 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.*

Donated services or facilities are recognised 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 of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised 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 recognised in expenditure in the period of receipt.

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

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

**2.5 Expenditure**

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

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

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



**BERKSHIRE YOUTH LTD**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**2.7 Taxation**

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.8 Tangible fixed assets and depreciation**

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

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

Depreciation is provided on the following bases:

Motor vehicles	- 25% straight line
Office equipment	- 33% straight line

**2.9 Debtors**

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

**2.10 Cash at bank and in hand**

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

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**2.12 Pensions**

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

**BERKSHIRE YOUTH LTD**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.13 Fund accounting**

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

Investment income, gains and losses are allocated to the appropriate fund.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Tangible fixed assets**

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**4. Income from donations and legacies**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	5,776	5,776	10,164

In 2020, of the total income from donations and legacies, £10,164 was to unrestricted funds.

**5. Income from other trading activities**

**Income from fundraising events**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising	520	520	922

In 2020, of the total income from fundraising events, £922 was to unrestricted funds.

**6. Investment income**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	1,326	1,326	689

In 2020, of the total income from investment income, £689 was to unrestricted funds.

**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. Incoming resources from charitable activities**

	2021 £	2020 £
<b>Support</b>		
Affiliations	-	955
Other income	-	2,564
Grants	<b>50,249</b>	53,041
	<b>50,249</b>	56,560
<b>Action</b>		
Other income	-	537
Grants	<b>289,142</b>	216,952
	<b>289,142</b>	217,489
<b>Clubs</b>		
Other income	<b>28,199</b>	37,578
Grants	<b>319,133</b>	161,343
	<b>347,332</b>	198,921
<b>Activities</b>		
Other income	<b>5,991</b>	10,908
Grants	<b>48,378</b>	62,017
	<b>54,369</b>	72,925
<b>Training and development</b>		
Other income	<b>24,142</b>	21,099
Grants	<b>6,155</b>	90,910
	<b>30,297</b>	112,009



**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. Grant**

	2021 £	2020 £
<b>Grants received included in the above, are as follows:</b>		
29th May 1961 Charitable Trust	-	3,000
Awards for all	9,945	-
Barnados	109,932	-
BBC Children In Need	30,202	-
Berkshire Community Foundation	34,158	5,000
Bernard Sunley Foundation	50,000	-
Bracknell Forest Council Children, Young People and Learning Directorate	55,380	55,380
Bracknell Forest Youth Service	14,500	14,500
Future Proof UK Youth	-	4,284
Garfield Weston Foundation	-	100,000
Gerald Palmer Eling Charitable Trust	3,000	3,000
Get Berkshire Active	2,500	-
Greenham Trust Ltd (formerly Greenham Common Trust)	20,877	44,517
Greenham Trust The Good Exchange	89,970	22,587
Newbury Town Council	12,500	-
Police and Crime Commissioner from the Home Office Early Intervention Youth Fund	81,350	184,365
Royal Berkshire Fire and Rescue Service	-	3,159
School for Social Entrepreneurs (The Enterprise Development Programme)	-	9,739
Shanley Foundation	2,000	-
Sovereign Housing	5,000	-
Thames Valley Police	-	80,000
Thatcham Town Council	-	5,973
The Blagrove Trust	20,000	20,000
The Payne Gallwey Charitable Trust	2,000	-
The Sobell Foundation	10,000	10,000
The Stevensons Family Charitable Trust (BCF)	15,000	15,000
The Swire Charitable Trust	5,000	-
The Syder Foundation	25,000	-
UK Youth - Be internet Citizens	5,430	-
West Berkshire Turnaround Families	20,000	-
Wooden Spoon	70,000	-
Other	19,313	-
	<b>713,057</b>	<b>580,504</b>



**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. Charitable activity costs**

	2021 £	2020 £
Support	89,055	56,560
Action	293,972	183,871
Clubs	409,118	120,622
Activities	49,906	100,543
Training and development	46,372	34,824
	<u>888,423</u>	<u>496,420</u>

**SUPPORT:** This is the resource needed to indirectly support all charitable activities. These are costs incurred to ensure the effective development and delivery of our offer of; Activities, Training, Action and Club Support.

**ACTION:** Volunteers are the backbone of Berkshire Youth. Through the Action department we support adults and young people to take positive action within their own community, to become the next leaders, and to involve others in shaping services to young people.

**ACTIVITIES:** Our team strive to encourage young people to adopt a healthy lifestyle. The team offer a range of competitive and non-competitive events for young people to become involved in.

**CLUBS:** All Berkshire Youth departments are involved in the support of our clubs; Individual youth clubs are provided with the necessary policies and training to cover the essential elements of running a club and ensuring that a safe, challenging and enjoyable programme is on offer to young people. We also affiliate our members to Ambition (formerly NACYP) and UK Youth.

**TRAINING:** The department provides a range of personal and club development opportunities for volunteer workers and young people. Berkshire Youth aims to improve the recognition of the work delivered to young people every week across the country.

**10. Governance costs**

	2021 £	2020 £
Independent examination costs	3,720	3,631
Payroll services	1,369	1,928
Governance expense - wages and salaries	18,128	17,600
Governance expense - social security	1,289	1,238
Governance expense - pension costs	544	528
	<u>25,050</u>	<u>24,925</u>

**GOVERNANCE:** These costs are incurred to ensure that Berkshire Youth complies with all statutory and charitable obligations. In 2021, of the total governance cost, £nil (2020: £Nil) was expenditure from restricted funds.

**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. Other incoming resources**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Job retention scheme grant	11,756	19,580	31,336	-

**12. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,720 (2020 - £3,631).

**13. Staff costs**

	2021 £	2020 £
Wages and salaries	301,139	277,310
Social security costs	24,174	20,542
Contribution to defined contribution pension schemes	13,379	11,552
	<u>338,692</u>	<u>309,404</u>

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

	2021 No.	2020 No.
Charitable activities	25	26
Administration of the charity	2	2
	<u>27</u>	<u>28</u>

The average headcount expressed as full-time equivalents was 10.6 (2020: 8.3).

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

	2021 No.	2020 No.
In the band £60,001 - £70,000	1	1

The key management personnel of Berkshire Youth comprises the Trustees and Chief Executive Officer. The total employee benefits of key management personnel were £68,288 (2020: £67,389).

**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £984).

**15. Tangible fixed assets**

	Motor vehicles £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2020	37,760	38,969	76,729
Additions	-	4,369	4,369
Disposals	(15,870)	(7,662)	(23,532)
At 31 March 2021	<u>21,890</u>	<u>35,676</u>	<u>57,566</u>
<b>Depreciation</b>			
At 1 April 2020	32,885	35,411	68,296
Charge for the year	4,639	2,013	6,652
On disposals	(15,870)	(7,662)	(23,532)
At 31 March 2021	<u>21,654</u>	<u>29,762</u>	<u>51,416</u>
<b>Net book value</b>			
At 31 March 2021	<u>236</u>	<u>5,914</u>	<u>6,150</u>
At 31 March 2020	<u>4,875</u>	<u>3,558</u>	<u>8,433</u>

**16. Debtors**

	2021 £	2020 £
Trade debtors	83,919	52,852
Prepayments and accrued income	2,763	5,827
	<u>86,682</u>	<u>58,679</u>



**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**17. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	36,148	9,140
Other taxation and social security	3,318	7,666
Other creditors	1,078	724
Accruals and deferred income	131,763	27,953
	<u>172,307</u>	<u>45,483</u>

**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**18. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
Berkshire wide	147,595	104,924	(140,219)	106,452	218,752
<b>Restricted funds</b>					
Berkshire wide	355,296	705,423	(748,193)	(106,452)	206,074
<b>Total of funds</b>	<b>502,891</b>	<b>810,347</b>	<b>(888,412)</b>	<b>-</b>	<b>424,826</b>

**Statement of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
Berkshire wide	250,700	101,169	(204,985)	711	147,595
<b>Restricted funds</b>					
Berkshire wide	116,459	568,512	(328,964)	(711)	355,296
<b>Total of funds</b>	<b>367,159</b>	<b>568,512</b>	<b>(533,949)</b>	<b>-</b>	<b>502,891</b>

**BERKSHIRE YOUTH LTD**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**19. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	147,595	104,924	(140,219)	106,452	218,752
Restricted funds	355,296	705,423	(748,193)	(106,452)	206,074
	<u>502,891</u>	<u>810,347</u>	<u>(888,412)</u>	<u>-</u>	<u>424,826</u>

**Summary of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
General funds	250,700	101,169	(204,985)	711	147,595
Restricted funds	116,459	568,512	(328,964)	(711)	355,296
	<u>367,159</u>	<u>669,681</u>	<u>(533,949)</u>	<u>-</u>	<u>502,891</u>

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

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	6,150	-	6,150
Current assets	384,909	206,074	590,983
Creditors due within one year	(172,307)	-	(172,307)
<b>Total</b>	<u>218,752</u>	<u>206,074</u>	<u>424,826</u>



**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**20. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	8,433	-	8,433
Current assets	184,645	355,296	539,941
Creditors due within one year	(45,483)	-	(45,483)
<b>Total</b>	<b>147,595</b>	<b>355,296</b>	<b>502,891</b>

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

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(78,065)	135,732
<b>Adjustments for:</b>		
Depreciation charges	6,652	7,499
Bank interest	(1,326)	(689)
Increase in debtors	(28,003)	(17,368)
Increase/(decrease) in creditors	126,824	(4,535)
<b>Net cash provided by operating activities</b>	<b>26,082</b>	<b>120,639</b>

**22. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	504,301	481,262
<b>Total cash and cash equivalents</b>	<b>504,301</b>	<b>481,262</b>

**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**23. Analysis of Net Debt**

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	481,262	23,039	504,301
	<u>481,262</u>	<u>23,039</u>	<u>504,301</u>

**24. 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 £13,379 (2020: £11,552). Contributions totalling £1,078 (2020: £724) were payable to the fund at the balance sheet date and are included in creditors.

**25. Related party transactions**

Certain costs are recharged to The Wayz, a charity which is governed by some of the senior management team of Berkshire Youth. Berkshire Youth also hold the lease of the building used by The Wayz. The employees who work out of The Wayz are Berkshire Youth employees. During the year, income totalling £22,525 (2020: £25,713) was received from The Wayz. Costs totalling £16,861 (2020: £5,452) were purchased from The Wayz. At the year end included within trade debtors is an amount due from The Wayz of £7,830 (2020: 7,128) and included within trade creditors is an amount due to The Wayz of £5,446 (2020: 360).

During the year, income totalling £10,824 (2020: 10,612) was received from Britwell Youth & Community Project, a charity in which David Seward is also a trustee, for services provided. At the year end, included within trade debtors is £10,824 (2020: £Nil) due from Britwell Youth & Community Project.

Costs totalling £Nil (2020: £1,908) were purchased from Kintbury Youth Club, a charity in which David Seward is also a trustee, for the use of Berkshire Youth employees. At the year end, £Nil (2020: £Nil) was due to Kintbury Youth Club from Berkshire Youth.

Costs totalling £280,380 (2020: £Nil) have been paid to Berkshire Youth Trust, a charity in which Roger Smee is also a trustee, for refurbishment expenses. At the year end, £Nil (2020: £Nil) was due to Berkshire Youth Trust from Berkshire Youth.

**26. Controlling party**

The company is controlled by the trustees as disclosed per page 1 of the financial statements.

**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**27. Company limited guarantee**

The company is limited by guarantee and as such does not have share capital. In the event of the company being wound up every member of the charity undertakes such amount as may be required (not exceeding £10) to the charity's assets.

**28. Unrestricted fund**

This comprises those funds which the trustees are free to use in accordance with the charitable objectives.