

**Registered number: 04493501**  
**Charity number: 1106341**

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

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

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**BERKSHIRE YOUTH LTD**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

**Trustees**

W E J Leftwich OBE, Chair up to 17 May 2022  
R G Smee MBE  
A Boisset  
S Atkinson  
D Williams OBE  
A Littlejohns  
W Austin-Bush  
P Virk (resigned 13 May 2022)  
G Wilkinson, Chair from 17 May 2022 (appointed 17 May 2022)

**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

**Independent auditors**

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

**Bankers**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Natwest, 118 High Street, Slough, Berkshire, SL1 1JH

Close Brothers Savings, 10 Crown Place, London, EC2A 4FT

**Solicitors**

Field Seymour Parkes, 1 London Street, Reading, Berkshire, RG1 4PN

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

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their annual report together with the audited financial statements of the Company for the 1 April 2021 to 31 March 2022. 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**

**Public Benefit**

Berkshire Youth operates as a Charity and the Trustees have paid due regard to the guidance issued by the Charity Commission regarding public benefit, this is outlined under the policies & objectives below

**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**

April 2021 was the start of "return to Normal" with no restrictions and people being asked to go back to work and school.

This has proven to be neither straight forward nor easy for many, with high levels of anxiety amongst the vulnerable communities, returning to school and work has been a challenge. Berkshire Youth has been providing continued support through our schools work with the mentoring programme offering 1 to 1 sessions for those young people who are finding the transition most challenging. The schools' sports coaching has been helping with getting young people back into activities and supporting classroom staff to cover the range of absence caused through positive covid testing.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Achievements and performance (continued)**

The 2021 school survey conducted by Berkshire Youth showed the level of anxiety amongst young people, not just over covid and mental health, but the environment and future opportunities. The most shocking and emotive comments were not only in the Berkshire Youth survey but also across the Oxwell survey that young people just wanted "Kindness". Children and young people have seen their lives dramatically changed through the covid period, but prior to that the last two decades have seen cuts in services which have decimated the support structure. Youth work has taken a huge hit to such an extent that universities are no longer offering the training places that were available and courses have been cut from the syllabus. The survey also highlighted the need of young people for things to do out of schools, with safe spaces rated as a priority. The pandemic and its affects will be with us for many years, but coupled with the reduction of trained youth workers and people entering professions associated across the children and young peoples' workforce, the challenges will be with us for a lot longer.

However, Berkshire Youth has responded to the challenges and are proud to have offered young people some real support, delivering through the school mentoring scheme, detached sessions, well-being projects and the regular out of school activities. Set against all these challenges we have opened the newly refurbished Waterside Centre in Newbury; no mean feat given the pressure of a global pandemic and supply restriction issues. We have continued to build on the great work in Bracknell and Slough and have created a social media platform to have conversations with and about young people.

The assumption that poverty in Berkshire does not exist and that young people do not require the same support as other areas in the UK is deeply sad, with waiting lists for mental health support at an all-time high and the demand on food banks growing. Berkshire Youth is championing the value of 'prevention', encouraging others to invest in the long-term future of young people, seeing this through the capital build programme and through our everyday work. We still need to expand the work force and encourage communities to get on board to create more youth offers out of school and shine a light on the need to empower communities and young people.

Despite the immense challenge we have still provided in the financial year 2021 – 22 the following:

**School Mentoring Project and Detached Youth Work**

This project was funded to identify young people at risk of becoming involved with serious crime and/or the county lines drugs gangs, but has been expanded to include those young people who are at risk of exclusion. Even with restrictions and the closure of schools through lock-down we have been able to work with:

- 227 individuals, who attended a total of 2,080 sessions and engaged with a youth worker for 12,001 hours delivered.

**Newbury Town Detached Team**

Continued to build on the work of the Newbury Town Detached Team, working closely in partnership with other agencies we have been able to offer a regular connection for the young people of Newbury with a safe face and contact.

- **Detached work:** youth workers met with 3,301 young people over 373 sessions, ranging from 3 hours to 7 hours per session.

**West Berkshire Youth Hub**

The West Berkshire Youth hub was created during the pandemic as a pilot to support young people to access their out of school activity, we have now built this into the central are of the Berkshire Youth website and offered the information across the six local areas of Berkshire.

We are continually looking at development opportunities for young people, linking these to a central web based hub provides access for both young people and agencies.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Achievements and performance (continued)**

**After Schools coaching/SPLAT/Leadership/Wellbeing/F4Y**

Community Schools Coaching - The "in and after school" coaching programme consisted of a variety of activities including PE lessons, ASC, Tag Rugby, Basketball, KS2 Multi-Activity, KS2 Hockey, KS1 Invasion, KS1 Multi-Skills and Gymnastics. Community coaches delivered 555 sessions with 5,319 attending.

**SPLAT Programme:** provides community-based sport and activities for young people. The team managed 20 sessions and delivered to 397 young people.

**Leadership programme:** a programme by Berkshire Youth using OCN Level 1 Leadership Qualification with participants covering a range of topics to aid the development of their leadership skills. 20 young people gained accreditation in this.

**Wellbeing Programme:** focuses on supporting young people to improve their mental health and wellbeing. The programme is designed to equip participants with daily activities that will aid them in taking control of their mental wellbeing. Under the programme we delivered 15 sessions to 1,628 young people.

**Fit4Youth:** a unique Health and Wellbeing programme designed specifically for children and Young People. The programme delivered 58 sessions to 148 young people.

**Training**

With restrictions lifted we had the potential to deliver face to face again but with maternity leave we had to utilize the expertise of external trainers to deliver some of the training offer which included:

- four First Aid courses to 27 participants
- one Young First Aiders course to 90 participants
- first aid training as part of a wider DriveStart programme
- three Universal Safeguarding Children to 21 participants
- one Designated Safeguarding Lead course to 5 participants
- One Equality & Diversity course to 9 participants
- One Mentoring Programme with Reading University
- Leadership Academy – 20 participants

**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:

- 33 Gold participants were registered; 2 completed
- 42 Silver participants were registered; 14 participants completed full award
- 111 Bronze participants were registered; 53 participants achieved full award; 20 participants achieved the Certificate of Achievement



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Achievements and performance (continued)**

**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 has provided 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 has supported:

- An average of 114 young people attending youth sessions each quarter via face to face sessions or zoom
- 12 young volunteers
- Accredited qualifications – 15 Youth Achievement Awards, 20 Futureproof, 10 First Aid, 10 Health & Safety, 8 Elevate programme
- 32 referrals received from outside agencies plus 35 requested focused engagements in either primary or secondary schools
- 273 young people reached through detached work
- 266 young people reached through mobile youth hub

**The Waterside Centre**

We are open; in the midst of closures and cuts Berkshire Youth has been able to open the Waterside Centre and not only open but offer a programme to young people which includes: Climbing, Canoeing, Holiday activities with Food, Dancing and Singing workshops, Boxing taster sessions, a Boxing club and Boxwise a divisionary scheme. We have also provided community events and activities and fed the community with a first-rate Café, inclusive of the diverse population of Newbury.

The holiday and after school projects have included young people of refugee status and asylum seekers.

Through these sessions we have had 1,134 young people engaged in a variety of activities at the Waterside Centre.

**Britwell**

Berkshire Youth has been an integral part of the Britwell Youth and Community Project for over 50 years. The support and guidance they provide is pertinent for many reasons to a small organisation such as Britwell.

Firstly, David Seward who is the CEO for Berkshire Youth is also the Chair of the board of Trustees at Britwell. The expertise and experience he brings is very helpful as it gives a different perspective on the youth work Britwell is delivering in the most deprived ward of Slough. When Britwell needed guidance with making an application to the National Lottery, David took the time out to not only share his input but also put us in touch with a grants officer who Berkshire Youth work closely with, so that we could have a third perspective and make the best possible application.

Secondly, as Berkshire Youth has a large scope and network within the wider community, this gives a small organisation such as Britwell more exposure as well. An example of this is that currently both organisations are in the running for £500 from their local Asda stores at the same time. The group with the most votes at each store wins £500 and when Berkshire Youth has been advertising this, they have also been advertising for Britwell as well, getting us the chance to win more community votes.

This past year has seen Britwell finally be able deliver roller-skating sessions which were due to take place just before the Covid-19 pandemic started. A weekly film club has also started this past year which will focus on how young people can recover post the pandemic. These various projects have been taking place on top of the regular evening sessions as well as the daytime holiday club sessions. Things have started to go back to normal with attendance numbers exceeding 60 young people for each session and if Britwell is ever short staffed, Berkshire Youth is always ready to lend a helping hand by having a youth worker join the session.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Achievements and performance (continued)**

Britwell is enormously grateful for the support that Berkshire Youth has been able to provide over the last 50 years. Whether it be HR, accounting, project delivery etc. the staff are always ready and willing to lend a helping hand and without this we would struggle to deliver our service to the young people in Britwell.

**Clubs**

Club development has been a challenge for many communities over the last few years, seeing a decline in the number of youth groups operating through volunteers; we have supported 25 clubs over the year.

**b. A tribute to Terry Mason**

During this year Berkshire Youth paid tribute to Terry Mason OBE who was one of the longest serving Trustees and supporters of youth work. Terry had been with Berkshire Youth since the days of Berkshire Association of Boys Clubs and Berkshire Clubs for Young People right up to the current day. As the former chairman of the Youth magistrate board, he recognized the value of preventative youth work and the engagement by young people in positive activities.

**Financial review**

**a. Going concern**

The forecast of income and expenditure for financial the year 2022 to 2023 shows a good spread of grants and contracts, there is little reliance on major funders and the risk has been spread across donors and income. At the time of approving the financial statements for 21-22, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in the current year.

The pandemic will have long term effect on the schooling and behaviours/expectations of young people, we understand through local and national research that young people are looking for more support activities, things to do and safe places out of school.

The demand for our service is currently growing which is putting pressure on staffing. The investment in Training and development will help to mitigate this risk.

**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 £116,002.

Our reserves at the year-end comprise:

|                                |          |
|--------------------------------|----------|
| Restricted funds for projects  | £239,574 |
| Funds invested in fixed assets | £17,803  |
| Designated funds               | £126,315 |
| Free reserves                  | £116,002 |
| Total                          | £499,634 |



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**c. Financial review**

In the financial year our income exceeded expenditure by £74,808. 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 has established partnerships with several new organisations, notably; Henry Smith, Charles Hayward, Garfield Weston, Department for Working Pension, West Berkshire Council.

This has enabled Berkshire Youth to diversify its sources income which has made the organisation more financially secure.

At June 2022 the organisation has improved visibility of income for the current year where 88% of the forecast income has been committed by funders.

**d. Explanation of transfer of restricted to designated funds**

At the end of the year it was decided to re-designate £120K from restricted to unrestricted funds for the development of youth work, leadership and volunteer training across the Berkshire Youth staff and network .

**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 practice 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.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

**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 14 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.

**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.



**BERKSHIRE YOUTH LTD**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Plans for future periods (continued)**

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

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.
- Expand the opportunities provided from the newly refurbished Waterside Centre Newbury.
- Maintain a structured activity 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, 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.

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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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.

**Disclosure of information to auditors**

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

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

**Auditors**

The auditors, James Cowper Kreston, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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

  
Walter Leftwich 08 Aug 2022 16:04:13 BST (UTC +1)

**W E J Leftwich OBE**  
Chair of Board

Date: 08 August 2022



**BERKSHIRE YOUTH LTD**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BERKSHIRE YOUTH LTD**

**Opinion**

We have audited the financial statements of Berkshire Youth Ltd (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BERKSHIRE YOUTH LTD (CONTINUED)**

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' 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 Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; 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 Trustees' Report and from the requirement to prepare a Strategic Report.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BERKSHIRE YOUTH LTD (CONTINUED)**

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work to address the risk of irregularities due to management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for evidence of bias.

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 Auditors' report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Darren O'Connor BSc (Hons) FCCA ACA (Senior statutory auditor)**

for and on behalf of

**James Cowper Kreston**

Chartered Accountants and Statutory Auditor

Reading Bridge House

George Street

Reading

RG1 8LS

Date: 2 September 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

|                                    | Note | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 4    | 10,009                             | 12,804                           | 22,813                      | 5,776                       |
| Charitable activities:             | 7    |                                    |                                  |                             |                             |
| Support                            |      | 33,275                             | -                                | 33,275                      | 50,249                      |
| Action                             |      | -                                  | 281,088                          | 281,088                     | 289,142                     |
| Clubs                              |      | -                                  | 560,381                          | 560,381                     | 347,332                     |
| Training and development           |      | 24,328                             | -                                | 24,328                      | 30,297                      |
| Activities                         |      | 51,914                             | 61,173                           | 113,087                     | 54,369                      |
| Other trading activities           | 5    | 970                                | -                                | 970                         | 520                         |
| Investments                        | 6    | 2,470                              | -                                | 2,470                       | 1,326                       |
| Other income                       | 9    | 494                                | 2,738                            | 3,232                       | 31,336                      |
| <b>Total income</b>                |      | <b>123,460</b>                     | <b>918,184</b>                   | <b>1,041,644</b>            | <b>810,347</b>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      |      | 12,612                             | -                                | 12,612                      | 14,048                      |
| Charitable activities:             | 1016 |                                    |                                  |                             |                             |
| Support                            |      | 33,275                             | -                                | 33,275                      | 50,249                      |
| Action                             |      | 18,010                             | 178,014                          | 196,024                     | 294,352                     |
| Clubs                              |      | 66,283                             | 525,082                          | 591,365                     | 409,663                     |
| Training and development           |      | 29,064                             | -                                | 29,064                      | 46,433                      |
| Activities                         |      | 25,217                             | 48,739                           | 73,956                      | 49,973                      |
| Other charitable costs             | 11   | 30,540                             | -                                | 30,540                      | 23,694                      |
| <b>Total expenditure</b>           |      | <b>215,001</b>                     | <b>751,835</b>                   | <b>966,836</b>              | <b>888,412</b>              |
| <b>Net (expenditure)/income</b>    |      | <b>(91,541)</b>                    | <b>166,349</b>                   | <b>74,808</b>               | <b>(78,065)</b>             |
| Transfers between funds            | 18   | 132,849                            | (132,849)                        | -                           | -                           |
| <b>Net movement in funds</b>       |      | <b>41,308</b>                      | <b>33,500</b>                    | <b>74,808</b>               | <b>(78,065)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 218,752                            | 206,074                          | 424,826                     | 502,891                     |
| Net movement in funds              |      | 41,308                             | 33,500                           | 74,808                      | (78,065)                    |
| <b>Total funds carried forward</b> |      | <b>260,060</b>                     | <b>239,574</b>                   | <b>499,634</b>              | <b>424,826</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 2022**

|  | Note | 2022<br>£             | 2021<br>£             |
|--|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 15   | 17,803                | 6,150                 |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors  | 16   | 77,716                | 86,682                |
| Cash at bank and in hand                       |      | 513,938               | 504,301               |
|  |      | <u>591,654</u>        | <u>590,983</u>        |
| Creditors: amounts falling due within one year | 17   | (109,823)             | (172,307)             |
| <b>Net current assets</b>                      |      | <u>481,831</u>        | <u>418,676</u>        |
| <b>Total assets less current liabilities</b>   |      | <u>499,634</u>        | <u>424,826</u>        |
| <b>Total net assets</b>                        |      | <u><u>499,634</u></u> | <u><u>424,826</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 18   | 239,574               | 206,074               |
| Unrestricted funds                             | 18   | 260,060               | 218,752               |
| <b>Total funds</b>                             |      | <u><u>499,634</u></u> | <u><u>424,826</u></u> |

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:

  
Walter Leftwich 08 Aug 2022 16:04:13 BST (UTC +1)  
**W E J Leftwich OBE**  
 Chair of Board  
 Date: 08 August 2022

The notes on pages 17 to 33 form part of these financial statements.

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

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

|   | Note | 2022<br>£      | 2021<br>£      |
|---|------|----------------|----------------|
| <b>Cash flows from operating activities</b>             |      |                |                |
| Net cash used in operating activities                   | 21   | <b>16,461</b>  | 26,082         |
|   |      | <hr/>          | <hr/>          |
| <b>Cash flows from investing activities</b>             |      |                |                |
| Bank interest   |      | <b>2,470</b>   | 1,326          |
| Purchase of tangible fixed assets                       |      | <b>(9,294)</b> | (4,369)        |
|   |      | <hr/>          | <hr/>          |
| <b>Net cash used in investing activities</b>            |      | <b>(6,824)</b> | <b>(3,043)</b> |
|   |      | <hr/>          | <hr/>          |
| <b>Change in cash and cash equivalents in the year</b>  |      | <b>9,637</b>   | <b>23,039</b>  |
| Cash and cash equivalents at the beginning of the year  |      | <b>504,301</b> | 481,262        |
|   |      | <hr/>          | <hr/>          |
| <b>Cash and cash equivalents at the end of the year</b> | 22   | <b>513,938</b> | 504,301        |
|   |      | <hr/> <hr/>    | <hr/> <hr/>    |

The notes on pages 17 to 33 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 2022**

**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 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.

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

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

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



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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**2. Accounting policies (continued)**

**2.3 Income (continued)**

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

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

**2.4 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.

**2.5 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.

**2.6 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.

**2.7 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.



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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. Accounting policies (continued)**

**2.7 Tangible fixed assets and depreciation (continued)**

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

Depreciation is provided on the following bases:

|                       |                     |
|-----------------------|---------------------|
| Motor vehicles        | - 25% straight line |
| Fixtures and fittings | - 10% straight line |
| Office equipment      | - 33% straight line |

**2.8 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.

**2.9 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.

**2.10 Liabilities**

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.

**2.11 Operating leases**

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

**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.

The Company is a member of a multi-employer plan. Where it is not possible for the Company to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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.

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

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**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Income from donations and legacies**

|                | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|----------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations 2022 | 10,009                             | 12,804                           | 22,813                      | 5,776                       |
| Donations 2021 | 5,776                              | -                                | 5,776                       |                             |

**5. Income from other trading activities**

**Income from fundraising events**

|                  | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------|------------------------------------|-----------------------------|-----------------------------|
| Fundraising 2022 | 970                                | 970                         | 520                         |
| Fundraising 2021 | 520                                | 520                         |                             |

**6. Investment income**

|                        | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------|------------------------------------|-----------------------------|-----------------------------|
| Investment income 2022 | 2,470                              | 2,470                       | 1,326                       |
| Investment income 2021 | 1,326                              | 1,326                       |                             |

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. Incoming resources from charitable activities**

|                                 | 2022<br>£     | 2021<br>£     |
|---------------------------------|---------------|---------------|
| <b>Support</b>                  |               |               |
| Other income                    | 7,886         | -             |
| Grants                          | 25,389        | 50,249        |
|                                 | <hr/> 33,275  | <hr/> 50,249  |
| <b>Action</b>                   |               |               |
| Other income                    | 15,119        | -             |
| Grants                          | 265,969       | 289,142       |
|                                 | <hr/> 281,088 | <hr/> 289,142 |
| <b>Clubs</b>                    |               |               |
| Other income                    | 40,480        | 28,199        |
| Grants                          | 519,901       | 319,133       |
|                                 | <hr/> 560,381 | <hr/> 347,332 |
| <b>Activities</b>               |               |               |
| Other income                    | 20,467        | 5,991         |
| Grants                          | 92,620        | 48,378        |
|                                 | <hr/> 113,087 | <hr/> 54,369  |
| <b>Training and development</b> |               |               |
| Other income                    | 14,875        | 24,142        |
| Grants                          | 9,453         | 6,155         |
|                                 | <hr/> 24,328  | <hr/> 30,297  |



**BERKSHIRE YOUTH LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**8. Grant**

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| <b>Grants received included in the above, are as follows:</b>                    |                |                |
| Anton Jurgens Charitable Trust   | 4,000          | -              |
| Awards for all   | 9,914          | 9,945          |
| Barnados   | -              | 109,932        |
| BBC Children In Need   | 30,202         | 30,202         |
| Beatrice Laing Trust   | 5,000          | -              |
| Berkshire Community Foundation   | -              | 34,158         |
| Bernard Sunley Foundation  | 25,000         | 50,000         |
| Bracknell Forest Council Children, Young People and Learning Directorate         | 55,380         | 55,380         |
| Bracknell Forest Youth Service   | 14,500         | 14,500         |
| Charles Hayward Foundation   | 25,000         | -              |
| Department for Working Pension - flexible Support Fund                           | 26,714         | -              |
| Education & Skills Funding Agency - ESFA   | 1,888          | -              |
| Garfield Weston Foundation   | 25,000         | -              |
| Gerald Palmer Eling Charitable Trust   | 3,000          | 3,000          |
| Get Berkshire Active   | 2,000          | 2,500          |
| Greenham Trust Ltd   | 43,355         | 20,877         |
| Greenham Trust Ltd - lets get active   | 4,800          | -              |
| Greenham Trust The Good Exchange   | 206,188        | 89,970         |
| Johnnie Johnson Trust  | 2,400          | -              |
| NAGBC - National Association of Girls & Boys Clubs - Kickstart programme         | 7,565          | -              |
| Newbury Town Council   | 29,167         | 12,500         |
| Police and Crime Commissioner from the Home Office Early Intervention Youth Fund | 58,350         | 81,350         |
| Quartet Community Osbourne Clarks  | 5,500          | -              |
| Shanley Foundation   | 2,500          | 2,000          |
| Sovereign Housing  | 2,400          | 5,000          |
| Tesco - one stop community fund  | 1,000          | -              |
| The 29th May 1961 Charitable Trust   | 3,000          | -              |
| The Blagrove Trust   | -              | 20,000         |
| The Clothworkers Foundation  | 30,000         | -              |
| The Edward Gostling Foundation   | 5,000          | -              |
| The Hedley Foundation  | 2,000          | -              |
| The Henry Smith Charity  | 55,500         | -              |
| The Payne Gallwey Charitable Trust   | 2,000          | 2,000          |
| The Sackler Trust  | 50,000         | -              |
| The Sobell Foundation  | 10,000         | 10,000         |
| The Stevensons Family Charitable Trust (BCF)                                     | 15,000         | 15,000         |
| The Swire Charitable Trust   | -              | 5,000          |
|  | <b>763,323</b> | <b>573,314</b> |

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

|  |                |                |
|--|----------------|----------------|
| Continued  | <b>763,323</b> | <b>573,314</b> |
| The Syder Foundation                                 | -              | 25,000         |
| Tilehurst Parish Council                             | <b>11,702</b>  | -              |
| UK Youth - Be internet Citizens                      | -              | 5,430          |
| UK Youth - future proof                              | <b>2,410</b>   | -              |
| UK Youth EmpoweHer                                   | <b>3,000</b>   | -              |
| University of Reading                                | <b>1,890</b>   | -              |
| West Berkshire Council                               | <b>42,864</b>  | -              |
| West Berkshire Council Members Community Bid Capital | <b>15,000</b>  | -              |
| West Berkshire Turnaround Families                   | <b>46,667</b>  | 20,000         |
| Wooden Spoon   | <b>15,000</b>  | 70,000         |
| Other  | <b>11,476</b>  | 19,313         |
|  | <b>913,332</b> | <b>713,057</b> |

**9. Other incoming resources**

|                                 | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> |
|---------------------------------|--|--|---------------------------------------|---------------------------------------|
| Job retention scheme grant 2022 | 494  | 2,738                                      | <b>3,232</b>                          | 31,336                                |
| Job retention scheme grant 2021 | 11,756                                       | 19,580                                     | 31,336                                |                                       |



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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**10. Charitable activity costs**

|                          | 2022<br>£      | As restated<br>2021<br>£ |
|--------------------------|----------------|--------------------------|
| Support                  | 33,275         | 51,302                   |
| Action                   | 196,024        | 183,871                  |
| Clubs                    | 591,365        | 120,622                  |
| Activities               | 73,956         | 100,543                  |
| Training and development | 29,064         | 34,824                   |
|                          | <u>923,684</u> | <u>491,162</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 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.

**11. Governance costs**

|   | 2022<br>£     | 2021<br>£     |
|---|---------------|---------------|
| Independent examination costs           | -             | 3,564         |
| Audit costs                             | 9,600         | -             |
| Legal and professional costs            | 235           | 169           |
| Governance expense - wages and salaries | 18,772        | 18,128        |
| Governance expense - social security    | 1,370         | 1,289         |
| Governance expense - pension costs      | 563           | 544           |
|   | <u>30,540</u> | <u>23,694</u> |

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**12. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £9,600 (2021 - £nil). In 2021 the Charity had an independent examination and therefore there was no auditors' remuneration.

**13. Staff costs**

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| Wages and salaries                                   | 297,644        | 301,139        |
| Social security costs                                | 24,568         | 24,174         |
| Contribution to defined contribution pension schemes | 16,032         | 13,379         |
|  | <u>338,244</u> | <u>338,692</u> |

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

|                               | 2022<br>No. | 2021<br>No. |
|-------------------------------|-------------|-------------|
| Charitable activities         | 17          | 17          |
| Administration of the charity | 3           | 2           |
|                               | <u>20</u>   | <u>19</u>   |

The average headcount expressed as full-time equivalents was 10.5 (2021: 10.6).

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

|                               | 2022<br>No. | 2021<br>No. |
|-------------------------------|-------------|-------------|
| In the band £60,001 - £70,000 | -           | 1           |

The key management personnel of Berkshire Youth comprises the Trustees, Chief Executive Officer and Operations Director. The total employee benefits of key management personnel were £103,263 (2021: £102,560).

**14. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).



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**15. Tangible fixed assets**

|                          | Motor<br>vehicles<br>£ | Fixtures and<br>fittings<br>£ | Office<br>equipment<br>£ | Total<br>£    |
|--------------------------|------------------------|-------------------------------|--------------------------|---------------|
| <b>Cost or valuation</b> |                        |                               |                          |               |
| At 1 April 2021          | 21,890                 | -                             | 35,676                   | 57,566        |
| Additions                | -                      | 8,631                         | 7,764                    | 16,395        |
| Disposals                | -                      | -                             | (1,307)                  | (1,307)       |
| At 31 March 2022         | <u>21,890</u>          | <u>8,631</u>                  | <u>42,133</u>            | <u>72,654</u> |
| <b>Depreciation</b>      |                        |                               |                          |               |
| At 1 April 2021          | 21,654                 | -                             | 29,762                   | 51,416        |
| Charge for the year      | 236                    | 592                           | 3,914                    | 4,742         |
| On disposals             | -                      | -                             | (1,307)                  | (1,307)       |
| At 31 March 2022         | <u>21,890</u>          | <u>592</u>                    | <u>32,369</u>            | <u>54,851</u> |
| <b>Net book value</b>    |                        |                               |                          |               |
| At 31 March 2022         | <u>-</u>               | <u>8,039</u>                  | <u>9,764</u>             | <u>17,803</u> |
| At 31 March 2021         | <u>236</u>             | <u>-</u>                      | <u>5,914</u>             | <u>6,150</u>  |

**16. Debtors**

|                                | 2022<br>£     | 2021<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 74,534        | 83,919        |
| Prepayments and accrued income | 3,182         | 2,763         |
|                                | <u>77,716</u> | <u>86,682</u> |

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

|   | 2022<br>£            | 2021<br>£             |
|---|----------------------|-----------------------|
| Trade creditors                         | 26,462               | 36,148                |
| Other taxation and social security      | 3,988                | 3,318                 |
| Other creditors                         | 2,769                | 1,078                 |
| Accruals and deferred income            | 76,604               | 131,763               |
|   | <u>109,823</u>       | <u>172,307</u>        |
|   | 2022<br>£            | 2021<br>£             |
| Deferred income at 1 April 2021         | 128,145              | 23,600                |
| Resources deferred during the year      | 60,804               | 128,145               |
| Amounts released from previous periods  | (128,145)            | (23,600)              |
| <b>Deferred income at 31 March 2022</b> | <u><b>60,804</b></u> | <u><b>128,145</b></u> |

The deferred income at the year relates to grants received in the year for the year ending 2023.



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**18. Statement of funds**

**Statement of funds - current year**

|                                 | Balance at 1<br>April 2021<br>£ | Income<br>£      | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|---------------------------------|---------------------------------|------------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                  |                  |                          |                                     |
| <b>Designated funds</b>         |                                 |                  |                  |                          |                                     |
| Berkshire wide                  | -                               | 5,650            | (11,611)         | 132,276                  | 126,315                             |
| <b>General funds</b>            |                                 |                  |                  |                          |                                     |
| Berkshire wide                  | 218,752                         | 117,810          | (203,390)        | 573                      | 133,745                             |
| <b>Total Unrestricted funds</b> | <b>218,752</b>                  | <b>123,460</b>   | <b>(215,001)</b> | <b>132,849</b>           | <b>260,060</b>                      |
| <b>Restricted funds</b>         |                                 |                  |                  |                          |                                     |
| Berkshire wide                  | 206,074                         | 918,184          | (751,835)        | (132,849)                | 239,574                             |
| <b>Total of funds</b>           | <b>424,826</b>                  | <b>1,041,644</b> | <b>(966,836)</b> | <b>-</b>                 | <b>499,634</b>                      |

**Statement of funds - prior year**

|                           | Balance at<br>1 April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2021<br>£ |
|---------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <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>                      |

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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. Summary of funds**

**Summary of funds - current year**

|                    | Balance at 1<br>April 2021<br>£ | Income<br>£      | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|--------------------|---------------------------------|------------------|------------------|--------------------------|-------------------------------------|
| Designated funds   | -                               | 5,650            | (11,611)         | 132,276                  | 126,315                             |
| Unrestricted funds | 218,752                         | 117,810          | (203,390)        | 573                      | 133,745                             |
| Restricted funds   | 206,074                         | 918,184          | (751,835)        | (132,849)                | 239,574                             |
|                    | <u>424,826</u>                  | <u>1,041,644</u> | <u>(966,836)</u> | <u>-</u>                 | <u>499,634</u>                      |

**Summary of funds - prior year**

|                    | Balance at<br>1 April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2021<br>£ |
|--------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| Unrestricted 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>                      |

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

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

|                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 17,803                             | -                                | 17,803                      |
| Current assets                | 291,302                            | 300,378                          | 591,680                     |
| Creditors due within one year | (49,045)                           | (60,804)                         | (109,849)                   |
| <b>Total</b>                  | <u>260,060</u>                     | <u>239,574</u>                   | <u>499,634</u>              |



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

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

|                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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>                  | <b>218,752</b>                     | <b>206,074</b>                   | <b>424,826</b>              |

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

|  | 2022<br>£     | 2021<br>£     |
|--|---------------|---------------|
| Net income/expenditure for the year (as per Statement of Financial Activities) | 74,808        | (78,065)      |
| <b>Adjustments for:</b>  |               |               |
| Depreciation charges   | 4,742         | 6,652         |
| Bank interest  | (2,470)       | (1,326)       |
| Decrease/(increase) in debtors   | 8,966         | (28,003)      |
| Increase/(decrease) in creditors   | (62,484)      | 126,824       |
| Less donated assets  | (7,101)       | -             |
| <b>Net cash provided by operating activities</b>                               | <b>16,461</b> | <b>26,082</b> |

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

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| Cash in hand                           | 513,938        | 504,301        |
| <b>Total cash and cash equivalents</b> | <b>513,938</b> | <b>504,301</b> |

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**23. Analysis of Net Debt**

|                          | At 1 April<br>2021<br>£ | Cash flows<br>£ | At 31 March<br>2022<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 504,301                 | 9,637           | 513,938                  |
|                          | <u>504,301</u>          | <u>9,637</u>    | <u>513,938</u>           |

**24. Pension commitments**

The company operates a defined contribution pension scheme and a multi-employer defined benefit scheme being the Teachers' Pension Scheme.

**Defined Contribution 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 both funds and amounted to £16,032 (2021: £13,379). Contributions totalling £1,459 (2021: £1,078) were payable to the funds at the balance sheet date and are included in creditors.

**25. Operating lease commitments**

At 31 March 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|  | 2022<br>£     | 2021<br>£  |
|--|---------------|------------|
| Not later than 1 year                        | 7,970         | 990        |
| Later than 1 year and not later than 5 years | 17,083        | -          |
|  | <u>25,053</u> | <u>990</u> |

The following lease payments have been recognised as an expense in the Statement of financial activities:

|                         | 2022<br>£ | 2021<br>£ |
|-------------------------|-----------|-----------|
| Operating lease rentals | 15,880    | 11,880    |



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**26. Related party transactions**

Certain costs are recharged to The Wayz, a charity to which CEO David Seward is a Trustee. Berkshire Youth also hold the lease of the building used by The Wayz. During the year, income totalling £20,278 (2021: £22,525) was received from The Wayz. Costs totalling £3,097 (2021: £16,861) were purchased from The Wayz. At the year end included within trade debtors is an amount due from The Wayz of £3,763 (2021: £7,830) and included within trade creditors is an amount due to The Wayz of £475 (2021: £5,446).

During the year, income totalling £nil (2021: £10,824) was received from Britwell Youth & Community Project, a charity to which CEO David Seward and Trustee Armelle Boisset are Trustees, for services provided. At the year end, included within trade debtors is £nil (2021: £10,824) due from Britwell Youth & Community Project.

Expenditure totalling £1,408 (2021: £nil) was reimbursed from Kintbury Youth Club, a charity to which CEO David Seward is a Trustee. At the year end, included in trade debtors is £1,008 (2021: £nil) due from Kintbury Youth Club.

Grants totalling £327,152 (2021: £nil) were paid to Berkshire Youth Trust, a charity to which Trustee Roger Smee is also a Trustee, for the Waterside Centre refurbishment. At the year end, included in trade creditors is £nil (2021: £nil) due to Berkshire Youth Trust.

Income totalling £1,679 (2021: £nil) was received from Newbury Canoe Club, a charity to which CEO David Seward is a Trustee, for hire of the Waterside Centre. At the year end, included within trade debtors is £1,679 (2021: £nil) due from Newbury Canoe club.

Expenditure totalling £4,000 (2021: £nil) was paid to BBY Waterside Limited, a company to which Trustee Roger Smee is also a Director, for rent on the Waterside Centre. At the year end, included in trade creditors is £nil (2021: £nil) due to BBY Waterside Limited.

Expenditure totalling £11,880 (2021: £11,880) was paid to Watlington House Trust, a charity to which Trustee David Williams is also a Trustee, for rent on the Watlington House. At the year end, included in trade creditors is £nil (2021: £nil) due to Watlington House Trust.

**27. Controlling party**

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

**28. 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.

**29. Unrestricted fund**

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