

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 2023

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 2023

Trustees

W E J Leftwich OBE (resigned 26 July 2022)
R G Smee MBE, Chair up to 11 March 2023
M C Deaves (appointed 24 August 2022)
A Boisset
S Atkinson, Chair from 11 March 2023
D Williams OBE
A Littlejohns (resigned 17 November 2022)
W Austin-Bush
P Virk (resigned 13 May 2022)
G Wilkinson (appointed 17 May 2022, resigned 24 August 2022)
G Constant (appointed 1 June 2023)
T Evershed (appointed 1 June 2023)
B Felmer (appointed 1 June 2023)
J Halliday (appointed 1 June 2023)
A Law (appointed 1 June 2023)
G May (appointed 1 June 2023)

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

S Emery

Independent auditors

James Cowper Kreston Audit, 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

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Solicitors

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

BERKSHIRE YOUTH LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the Company for the 1 April 2022 to 31 March 2023. 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

Charitable activities 2022 - 23

This year began in April 2022, the midpoint of the first full academic year since the pandemic. We started to see the fallout from pandemic and the many restrictions surrounding it, and the impact it had on our young people here in Berkshire. With increased anxiety levels amongst many young people, disengagement from school, many youth services that have not reopen or are overwhelmed with referrals – the opportunities facing young people are challenging

Berkshire Youth continues to provide services directly to young people as well as providing guidance and support to many clubs and communities that want to help young people. Our diverse range of activities reflect the complex landscape that young people are facing, the struggles our communities are facing and an opportunity for positive change.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

West Berkshire Youth Hub

Established during the pandemic this pilot project created a platform to be a central point of information across all six local areas of Berkshire. This platform continues to provide information for both young people, parents, and professionals on advice, activities and training available across the county.

We have expanded this work to include some directly delivered Mental Health support work for those young people awaiting clinical support from CAMHS. We have also teamed up to provide some training for staff and volunteers to ensure they are better equipped to face the mental health issues young people are presenting with.

School mentoring and detached youth work

This project has continued to grow across Berkshire with serious crime, county lines and youth violence continuing to be an issue facing young people in Berkshire. This project focuses on young people who are at risk of becoming involved in these activities or who are at risk of exclusion from school and therefore increasing their potential risk. We welcomed new funding from Children in Need to support young people in Slough, building on the great work in West Berkshire through the Supporting Families Programme and in Bracknell with the support of Henry Smith. Through the schools mentoring project we have delivered to 271 individuals/ 1710 sessions; detached 1043 interactions with young people through 81 sessions

Newbury town team

We continue to build on our relationship with Newbury Town council and other partners across the Newbury district. This project has created a close partnership in Newbury enabling us to offer regular support and connexion with the young people of Newbury, providing a safe adult and safe spaces for young people. The detached Youth Workers have had 1796 interactions with young people through 197 sessions.

West Berkshire community programmes

Supported by Greenham Trust this project enables a variety of projects designed to support young people and communities across West Berkshire. Notable highlights over the last year include:

- Splat programme – 77 sessions; 175 hours; 533 individuals
- Leadership programme – 100 sessions; 182 hours; 72 individuals
- Fit 4 Youth – 10 sessions; 20 hours; 125 individuals
- Girls Sports – 61 sessions; 179 hours; 660 individuals
- Community Sports – 153 sessions; 521 hours; 1304 individuals
- Community Development – we have employed a Youth Development Worker to support the development of Youth Provision and quality within existing provision

Club Development

Our Community Development work has been working with communities to build upon existing provision and create new youth provisions across our communities. Of particular work are the great partnership with Tilehurst Parish Council and also Lambourn Youth Junction, both of whom we have supported to develop significant provisions for their communities.

Duke of Edinburgh award

This virtual award programme has provided young people with the opportunity to engage with the award scheme in a manner that suits their lifestyle available resource and time. During this year we are delighted that we have achieved the following:

Gold Level – 46 registered; 1 completed

Silver Level – 53 registered; 10 completed

Bronze Level – 122 registered; 16 completed

Training

Universal Safeguarding – 4 participants; 1 session

Equality, Diversity & Inclusion – 2 participants; 1 session

Emergency 1st Aid at Work – 7 participants; 2 sessions

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

The Wayz

The Wayz is a fun, safe and welcoming place for young people from across Bracknell Forest to attend. There are a variety of projects available in order to cater for a wide variety of young people. These young people attend in order to enjoy and partake in leisure time activities, as well as gain the opportunity to try new things. We feel our role is to support and empower them through their own development; through a consistent and positive pathway of new opportunities, challenges, experiences, training, self-reflection and awareness. All of which is designed to develop each young person in regards to their own needs and aspirations. This provides an arena to help support young people gain the confidence and understanding when dealing with current issues and challenges in their lives.

Provisions

Current Projects Running consist of:

Juniors, Inters, Seniors, Chill Out, Hang Out, Day Camps Activity Scheme, Volunteer Programme, 13-17yr old Offer, Community Programme and our Mobile Youth Hub, Fusion, Youth 1:1 Support and Mobile Hub (offering youth support in schools and detached within the community).

Our session run weekly and offer a range of activities within the building and occasional trips throughout the year. The holiday programme of Day Camps and 13-17yr old offer, included trips and team building activities. This year we support the Holiday and Activity Food Programme (HAF) which enabled higher uptake throughout Easter, Summer and Christmas.

- 13 – 17 Holiday Programme: 56 individuals; 21 sessions
- Day Camps Holiday Programme: 109 individuals; 44 sessions
- Juniors: 93 individuals; 37 sessions
- Inters: 87 individuals; 44 sessions
- Seniors: 74 individuals; 47 sessions
- Chill Out: 15 individuals; 40 sessions
- Hang Out: 37 individuals; 46 sessions
- Number of referrals from schools: 76
- Number of referrals from outside agencies requesting support: 99

Waterside

We have successfully secured a lottery grant to support the development of the Waterside project. This 5 year grant ensures we have the staffing in place to build a robust operation over the next 5 years, diversifying income and generating stronger community links. During this year we have delivered the following

- Holiday Programmes: 1234 registrations for 19 programmes; 21
- After Schools Youth Sessions: 609 registrations for 7 programmes
- School Activity Sessions: 26 individuals for 3 programmes
- Sport in the Park sessions: 464 attendances; 21 sessions

We have joined up with a number of community groups to enable Waterside to become the home for their services. This ranges from Community Larder, to Refugee Support Service to a local boxing provision. We continue to listen to young people about their needs and develop partnerships and create programmes to support their needs.

We receive positive feedback regularly across our projects and programmes, as well as from members of the wider community. We have developed a focus group for Waterside that ensures that all staff from sessional to senior staff to have a voice in shaping our services.

We recognise that we have struggled with the impact of cost of living on the running on the building but also on the cost of staffing and impact that may be having on the recruitment of staff. Like many charities we have struggled with staff recruitment, and continue to struggle with some posts.

We also have had to review our income generation structure as many of the small community groups we had hoped would use this building have not returned post covid and/or are struggling for funding and therefore the hire costs.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

As we look forward we will continue to work with our community to enable a broader spectrum of community to be engaged in the building. We are reviewing our income generation model to ensure we are maximising the lettings potential of the building. Our development of youth voice and leadership has great potential and will continue to showcase the very best of what Waterside Centre has to offer.

Britwell

2022 to 2023 saw the end of Covid restriction and finally a chance to get the Café open from the beginning of the year. The holiday clubs have again proved very popular and the Holiday Activities & food programme has provided a meal for the young people attending the day time sessions. The centre has built on the success of the schools project, keeping young people away from knives, on top of this the young people of Britwell have created their own film "Stranger Danger" highlighting the risk of speaking to strangers.

It was also a real honour to be one of the very few organisations in the country to have been recognised and rewarded with a Tree from the queens Green Canopy, the tree was presented to the centre by the Lord Lieutenant of Berkshire Mr James Puxley. The gift of the tree was a thank you from the Queen for all the tireless and valuable work that is undertaken for the benefit of the Britwell Community by the staff, Trustees and recognises the young people of the Britwell. What a great way to celebrate and pay tribute to Her Majesties long public service by acknowledging the real grass roots of our communities"

- School holiday provision: 174 individuals; 37 sessions
- Weekly youth provision: 231 individuals; 96 sessions

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 service level agreements, 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 22-23, 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 £208,737.

Our reserves at the year-end comprise:

Restricted funds for projects	£227,215
Funds invested in fixed assets	£19,661
Designated funds	£62,323
Free reserves	£208,737
Total	£517,936

c. Financial review

In the financial year our income exceeded expenditure by £18,302. The Trustees are pleased to report that in the first full year of operation the Waterside Centre generated a surplus which has contributed to the overall surplus of Berkshire Youth"

d. Explanation of transfer of restricted to unrestricted funds

Berkshire Youth assign direct costs through our accounting system Sage to projects throughout the year, these direct costs do not amount to the full cost of the project, the transfers at the end of the year take into account the full cost of the project.

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 12 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.

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 Finance Manager.

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. Our Operations Director was promoted to CEO in November and retained the responsibilities for both roles.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

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 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods (continued)

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.

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods (continued)

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.

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 Audit, 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:



Sarah Atkinson 19 Aug 2023 09:30:32 BST (UTC +1)

.....
S Atkinson
Chair of Board

Date: 19 August 2023

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

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 2023 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 2023 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.

BERKSHIRE YOUTH LTD
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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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- 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. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's trustees, 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 trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



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

for and on behalf of

James Cowper Kreston Audit

Chartered Accountants and Statutory Auditor

Reading Bridge House

George Street

Reading

RG1 8LS

Date: 31 August 2023

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	4,807	-	4,807	22,813
Charitable activities:					
Support		120,946	-	120,946	33,275
Action		-	383,546	383,546	281,088
Clubs		14,745	256,723	271,468	560,381
Training and development		6,292	-	6,292	24,328
Activities		3,336	66,288	69,624	113,087
Other trading activities	5	6,124	-	6,124	970
Investments	6	3,430	-	3,430	2,470
Other income	9	-	-	-	3,232
Total income		159,680	706,557	866,237	1,041,644
Expenditure on:					
Raising funds		9,633	-	9,633	12,612
Charitable activities:					
Support		173,956	-	173,956	33,275
Action		-	311,873	311,873	196,024
Clubs		13,496	210,922	224,418	591,365
Training and development		46,198	-	46,198	29,064
Activities		308	81,549	81,857	73,956
Other charitable costs		-	-	-	30,540
Total expenditure		243,591	604,344	847,935	966,836
Net (expenditure)/income		(83,911)	102,213	18,302	74,808
Transfers between funds	18	114,572	(114,572)	-	-
Net movement in funds		30,661	(12,359)	18,302	74,808
Reconciliation of funds:					
Total funds brought forward		260,060	239,574	499,634	424,826
Net movement in funds		30,661	(12,359)	18,302	74,808
Total funds carried forward		290,721	227,215	517,936	499,634

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 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	19,661	17,803
Current assets			
Debtors	16	186,489	77,716
Cash at bank and in hand		531,985	513,938
		<u>718,474</u>	<u>591,654</u>
Creditors: amounts falling due within one year	17	(220,199)	(109,823)
Net current assets		<u>498,275</u>	481,831
Total assets less current liabilities		<u>517,936</u>	499,634
Total net assets		<u><u>517,936</u></u>	<u><u>499,634</u></u>
Charity funds			
Restricted funds	18	227,215	239,574
Unrestricted funds	18	290,721	260,060
Total funds		<u><u>517,936</u></u>	<u><u>499,634</u></u>

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

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

However, an audit is required in accordance with section 145 of the Charities Act 2011.

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:



Sarah Atkinson 19 Aug 2023 09:30:32 BST (UTC +1)

.....
S Atkinson
Chair of Board
Date:

The notes on pages 17 to 34 form part of these financial statements.

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	21	20,273	16,461
		<hr/>	<hr/>
Cash flows from investing activities			
Bank interest		3,430	2,470
Purchase of tangible fixed assets		(5,656)	(9,294)
		<hr/>	<hr/>
Net cash used in investing activities		(2,226)	(6,824)
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		18,047	9,637
Cash and cash equivalents at the beginning of the year		513,938	504,301
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	22	531,985	513,938
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 17 to 34 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 2023**

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.

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.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Income is only recognised to the extent that the charity has provided the specified services to the as stipulated in the performance related conditions.

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

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

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

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

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.

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

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.

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 2023**

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.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations 2023	4,807	-	4,807	22,813
Donations 2022	10,009	12,804	22,813	

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising 2023	6,124	6,124	970
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Fundraising 2022	970	970	
	<hr/> <hr/>	<hr/> <hr/>	

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income 2023	3,430	3,430	2,470
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Investment income 2022	2,470	2,470	
	<hr/> <hr/>	<hr/> <hr/>	

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Incoming resources from charitable activities

	2023	2022
	£	£
Support		
Other income	2,746	7,886
Grants	118,200	25,389
	120,946	33,275
Action		
Other income	4,422	15,119
Grants	379,124	265,969
	383,546	281,088
Clubs		
Other income	137,142	40,480
Grants	134,326	519,901
	271,468	560,381
Activities		
Other income	10,804	20,467
Grants	58,820	92,620
	69,624	113,087
Training and development		
Other income	6,292	14,875
Grants	-	9,453
	6,292	24,328

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Grants

	2023	2022
	£	£
Anton Jurgens Charitable Trust	-	4,000
Awards for all	3,018	9,914
BBC Children in Need	27,537	30,202
Beatrice Laing Trust	-	5,000
Berkshire West Clinical Commissioning Group CCG	80,000	-
Bernard Sunley Foundation	5,000	25,000
Bracknell Forest Council Children, Young People and Learning Directorate	55,380	55,380
Bracknell Forest Youth Service	14,500	14,500
Bracknell Thames Valley Office for Police & Crime Commissioner	18,904	-
Charles Hayward Foundation	25,000	25,000
Cumber Family Charitable Trust	2,000	-
DWF	1,000	-
Department for Working Pension - flexible Support Fund	26,714	26,714
Education & Skills Funding Agency ESFA	-	1,888
Garfield Weston Foundation	-	25,000
Gerald Palmer Eling Charitable Trust	-	3,000
Get Berkshire Active	2,000	2,000
Greenham Trust Limited	12,362	43,355
Greenham Trust Limited - lets get active	16,901	4,800
Greenham Trust The Good Exchange	-	206,188
Greenham Trust The Good Exchange - Newbury Youth Work	4,500	-
Greenham Trust The Good Exchange - Miss Lawrence Trust	1,500	-
Johnnie Johnson Trust	3,220	2,400
NAGBC - National Association of Girls & Boys Clubs - Kickstart programme	-	7,565
Newbury Town Council	25,000	29,167
Police and Crime Commissioner from the Home Office Early Intervention Youth Fund	-	58,350
Quartet Community Osbourne Clarks	-	5,500
Shanley Foundation	-	2,500
Souter Charitable Trust	3,120	-
Sovereign Housing Association Ltd	10,000	-
Sovereign Housing	5,600	2,400
Sovereign #iwill Fund	9,816	-
St Laurence Relief	1,000	-
Tesco - one stop community fund	3,125	1,000
Tesco - one stop community fund	-	3,000
The Berkeley Charitable Foundation	20,700	-
The Clothworkers Foundation	-	30,000
The Edward Gostling Foundation	-	5,000
The Hedley Foundation	-	2,000
The Henry Smith Charity	47,667	55,500

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

The Henry Smith Charity - Outreach Support Programme	20,521	-
The Monica Rabagliati Charitable Trust	2,500	-
The National Lottery Community Fund	119,000	-
The Payne Gallwey Charitable Trust	-	2,000
The Sackler Trust	-	50,000
The Sobell Foundation	-	10,000
The Stevensons Family Charitable Trust (BCF)	15,000	15,000
Tilehurst Parish Council	16,220	11,702
TK Maxx & Homesense	1,500	-
UK Youth - future proof	-	2,410
UK Youth EmpoweHer	7,830	3,000
University of Reading	-	1,890
West Berkshire Council	43,662	42,864
West Berkshire Council Members Community Bid Capital	-	15,000
West Berkshire Council School Improvement and Governance Team	22,400	-
West Berkshire Turnaround Families	13,333	46,667
Wooden Spoon	-	15,000
Other	2,940	11,476
	690,470	913,332

9. Other incoming resources

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Job retention scheme grant 2023	-	-	-	3,232
Job retention scheme grant 2022	494	2,738	3,232	

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Charitable activity costs

	2023 £	2022 £
Support	173,956	33,275
Action	311,873	196,024
Clubs	224,418	591,365
Activities	81,857	73,956
Training and development	46,198	29,064
	838,302	923,684

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

	2023 £	2022 £
Audit costs	9,600	9,600
Legal and professional costs	3,774	235
Governance expense - wages and salaries	20,883	18,772
Governance expense - social security	1,716	1,370
Governance expense - pension costs	865	563
	36,838	30,540

12. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £9,600 (2022 - £9,600).

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Staff costs

	2023	2022
	£	£
Wages and salaries	354,621	297,644
Social security costs	30,843	24,568
Contribution to defined contribution pension schemes	22,255	16,032
	<u>407,719</u>	<u>338,244</u>

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

	2023	2022
	No.	No.
Charitable activities	17	17
Administration of the charity	4	3
Senior management	2	-
	<u>23</u>	<u>20</u>

The average headcount expressed as full-time equivalents was 13 (2022: 10.5).

No employee received remuneration amounting to more than £60,000 in either year.

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 £92,299 (2022: £103,263).

14. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2022	21,890	8,631	42,133	72,654
Additions	-	1,242	4,414	5,656
At 31 March 2023	<u>21,890</u>	<u>9,873</u>	<u>46,547</u>	<u>78,310</u>
Depreciation				
At 1 April 2022	21,890	592	32,369	54,851
Charge for the year	-	987	2,811	3,798
At 31 March 2023	<u>21,890</u>	<u>1,579</u>	<u>35,180</u>	<u>58,649</u>
Net book value				
At 31 March 2023	<u>-</u>	<u>8,294</u>	<u>11,367</u>	<u>19,661</u>
At 31 March 2022	<u>-</u>	<u>8,039</u>	<u>9,764</u>	<u>17,803</u>

16. Debtors

	2023 £	2022 £
Trade debtors	186,489	74,534
Prepayments and accrued income	-	3,182
	<u>186,489</u>	<u>77,716</u>

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

17. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	36,293	26,462
Other taxation and social security	4,507	3,988
Other creditors	3,681	2,769
Accruals and deferred income	175,718	76,604
	<u>220,199</u>	<u>109,823</u>
	<u><u>220,199</u></u>	<u><u>109,823</u></u>
	2023	2022
	£	£
Deferred income at 1 April 2022	60,804	128,145
Resources deferred during the year	166,118	60,804
Amounts released from previous periods	(60,804)	(128,145)
	<u>166,118</u>	<u>60,804</u>
Deferred income at 31 March 2023	<u><u>166,118</u></u>	<u><u>60,804</u></u>

The deferred income at the year end relates to grants received in the year for the year ending 2024.

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Berkshire wide	126,315	3,336	(13,792)	(53,536)	62,323
General funds					
Berkshire wide	133,745	156,344	(229,799)	168,108	228,398
Total Unrestricted funds	260,060	159,680	(243,591)	114,572	290,721
Restricted funds					
Berkshire wide	239,574	706,557	(604,344)	(114,572)	227,215
Total of funds	499,634	866,237	(847,935)	-	517,936

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. Statement of funds (continued)

Statement of funds - prior year

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

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	126,315	3,336	(13,792)	(53,536)	62,323
General funds	133,745	156,344	(229,799)	168,108	228,398
Restricted funds	239,574	706,557	(604,344)	(114,572)	227,215
	<u>499,634</u>	<u>866,237</u>	<u>(847,935)</u>	<u>-</u>	<u>517,936</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	-	5,650	(11,611)	132,276	126,315
General 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>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	19,661	-	19,661
Current assets	325,141	393,333	718,474
Creditors due within one year	(54,081)	(166,118)	(220,199)
Total	<u>290,721</u>	<u>227,215</u>	<u>517,936</u>

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	17,803	-	17,803
Current assets	291,276	300,378	591,654
Creditors due within one year	(49,019)	(60,804)	(109,823)
Total	260,060	239,574	499,634

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

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	18,302	74,808
Adjustments for:		
Depreciation charges	3,798	4,742
Bank interest	(3,430)	(2,470)
Decrease/(increase) in debtors	(108,773)	8,966
Increase/(decrease) in creditors	110,376	(62,484)
Less donated assets	-	(7,101)
Net cash provided by operating activities	20,273	16,461

22. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	531,985	513,938
Total cash and cash equivalents	531,985	513,938

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

23. Analysis of Net Debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	513,938	18,047	531,985
	<u>513,938</u>	<u>18,047</u>	<u>531,985</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 £21,390 (2022: £16,032). Contributions totalling £2,371 (2022: £1,459) were payable to the funds at the balance sheet date and are included in creditors.

25. Operating lease commitments

At 31 March 2023 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	8,970	7,970
Later than 1 year and not later than 5 years	14,500	17,083
	<u>23,470</u>	<u>25,053</u>

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

	2023 £	2022 £
Operating lease rentals	17,880	15,880

BERKSHIRE YOUTH LTD
(A company limited by guarantee)

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26. Related party transactions

Certain costs are recharged to The Wayz, a charity to which previous CEO David Seward is also a trustee. Berkshire Youth also hold the lease of the building used by The Wayz. During the year, income totalling £23,835 (2022: £20,278) was received from The Wayz. Costs totalling £11,504 (2022: £3,097) were purchased from The Wayz. At the year end included within trade debtors is an amount due from The Wayz of £9,597 (2022: £3,763) and included within trade creditors is an amount due to The Wayz of £11,504 (2022: £475).

Expenditure totalling £477 (2022: £1,408) was reimbursed from Kintbury Youth Club, a charity to which Previous CEO David Seward is a Trustee. At the year end, included in trade debtors is £nil (2021: £1,008) due from Kintbury Youth Club.

Grants totalling £nil (2022: £327,152) 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 (2022: £nil) due to Berkshire Youth Trust.

Income totalling £1,400 (2022: £1,679) 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 £1,400 (2022: £1,679) due from Newbury Canoe club.

Expenditure totalling £9,189 (2022: £4,000) 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 £531 (2022: £nil) due to BBY Waterside Limited.

Expenditure totalling £11,880 (2022: £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 (2022: £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.