

**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 2024**

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

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

**Trustees**

S Atkinson, Chair  
M C Deaves, Treasurer  
A Boisset  
W Austin-Bush (resigned 8 June 2024)  
R G Smee MBE  
D Williams OBE (resigned 25 July 2023)  
G Constant (appointed 1 June 2023)  
T Evershed (appointed 1 June 2023)  
J Halliday (appointed 1 June 2023)  
B Felmer (appointed 1 June 2023, resigned 22 April 2024)  
A Law (appointed 1 June 2023, resigned 31 May 2024)  
G May (appointed 1 June 2023, resigned 25 December 2023)  
L Shearer (appointed 9 July 2024)  
B Williams (appointed 9 July 2024)  
M Ashok (appointed 9 July 2024)

**Company registered number**

04493501

**Charity registered number**

1106341

**Registered office**

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

**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

**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 2024**

The Trustees present their annual report together with the audited financial statements of the Company for the 1 April 2023 to 31 March 2024. 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 2023 - 24**

Some of the young people we support at Berkshire Youth have the weight of the world on their young shoulders – whether it's anxiety, problems at home or other issues. We aim to lighten their load by providing a safe space with trusted adults, where conversations happen and positive relationships develop that can have a transformative effect on wellbeing, helping young people to better understand and tackle any barriers they face.

Berkshire Youth support young people as they transition from childhood to young adulthood, many are vulnerable or disadvantaged, unable to access help elsewhere. Adverse childhood experiences can limit life chances. We focus on prevention and helping young people who are missing out, not yet in crisis and who cannot afford what is on offer or face barriers to access.

They may come from a disadvantaged background, have mental health issues, responsibility as a carer, a chaotic family life or have low self-esteem. We support clubs and groups to provide safe environments in which young people can explore new ideas, activities and opportunities. We do this by building on local agendas, responding to the needs of young people and local communities, offering support to local partners and direct

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Achievements and performance (continued)**

provision as appropriate. We firmly believe that by addressing social issues, promoting personal development and collaborating with various stakeholders, we can empower young people to reach their full potential and be the best version of themselves they can be and therefore, contribute positively to society.

**Berkshire Youth Hub**

The Berkshire Youth Hub continues to provide a central point of information for young people, parents, and professionals on advice, activities and training available across the county. We have further built upon this initiative to include mental health support for young people, awaiting clinical support from Child and Adolescent Mental Health Services (CAMHS). Alongside this, we have a team that provide training for staff and volunteers to ensure they're better equipped to face mental health issues currently presented by young people.

**School mentoring and detached youth work**

Thanks to continued funding from Supporting Families Programme in West Berkshire, Henry Smith in Bracknell and BBC Children in Need in Slough we have been able to continue to deliver our one to one in-school mentoring programme across 20 schools to 326 individuals.

We continued to expand our community based detached youth work with funding from the Office of the Police & Crime Commissioner (through the Home Office) to deliver a number of Safer Streets Pilots across the county. These projects worked at a community level to provide not only detached work, where youth workers proactively go to communities and meet with young people wherever they are but also to create safe places for young people to meet. We had 2099 interactions with young people through 263 sessions. We have also developed a new partnership with the Wokingham Youth Justice Team for those young people who are at risk of involvement with serious crime, county lines and youth offending.

**Newbury town team**

We continue to develop partnerships across the Newbury District for local delivery with support from Newbury Town Council. The work is varied and tailored to meet the needs of young people from providing a safe space to detached work in the community to organised Sports in The Park sessions. This work has helped bring reports of Anti-Social behaviour down in the area and increase engagement in positive activities.

**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. Through a Youth Development Worker, we continue to expand the support across a number of communities to establish and develop their local youth offer through partnerships with a range of organisations such as Lambourn Junction, Tilehurst Parish Council and Bishops Green Community Association. This includes delivering programmes such as Fit 4 Youth to over 210 young people and nearly 500 engaged in our community SPLAT sessions.

**Youth Club Development**

Through the support of Greenham Trust our community development work has built upon existing provision and created new youth provisions across our communities. This included using data from our Annual Youth Survey to best to support young people locally and 'youth worker meet up sessions' to develop and share best practice.

**Duke of Edinburgh award**

A virtual award program for The Duke of Edinburgh's Award scheme provides young people the flexibility to engage to suit their lifestyle, resources and time. It also provides the opportunity for young people to participate in the scheme if their school has reached capacity. During this period the following has been achieved:

Gold Level – 47 registered; 6 completed  
Silver Level – 59 registered; 7 completed  
Bronze Level – 126 registered; 20 completed

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Achievements and performance (continued)**

**Training**

We have investigated the ability to become a training provider for Youth Work qualifications to ensure we are continuing to grow and develop Youth Work skills across the County. The training is planned to roll out in 2024-25. We have supported 43 staff and volunteers to access training from First Aid to Safeguarding.

**Young Carers**

Wokingham Borough Council have funded us to deliver respite provision for Young Carers in Wokingham. With additional funds from the Sobell Foundation, Shanly Foundation, 7 Stars Foundation, Astor Foundation and The Souter Charitable Trust we have been able to run a weekly session, school holiday provision plus family activities for Young Carers across the Wokingham Borough supporting 62 young carers and their families.

**Waterside Centre**

Waterside Centre continues to be at the heart of the community and the youth programme has encouraged the engagement of over 5780 attendances through its various youth programmes, and over 1625 engagements through detached work.

Youth Café sessions continue to run Monday and Tuesday nights providing a safe and social environment for young people. Climbing, Paddle Sports, Boxing and Football play a big part in the Waterside's youth offer and collaborations with local partners to offer youth yoga and creative art journalling, explore themes of mental health and wellbeing and have expanded our provision. Holiday programmes run throughout the school holidays and are tailored to accommodate a range of interests with varied leisure and sports activities for young people with diverse backgrounds.

One-to-one mentoring in secondary schools has provided crucial support to young individuals navigating the challenges of their education journey. Since the start of the academic year, our youth workers have received 136 referrals and supported 416 attendances in the 1:1 mentoring project. The PIVOT programme ran as a pilot at Trinity School, Newbury during February. The out of school programme was designed to support young people to engage, learn, apply, reflect, and achieve in their education. Sessions included a meal and team workshop, ending with a rewarding group physical activity.

Guided by information from collaborative partnerships with agencies such as Thames Valley Police, Sovereign Network Group, and Newbury BID, our Detached work allowed youth workers to strategically engage with young people in diverse open locations such as parks, recreation grounds, high street venues and skate parks. There have been over 260 engagements in detached work since December 2023.

The Waterside Café is now operated and run in-house, so every item sold benefits young people and funds our youth provision. We now cater for our own various youth programmes and events. Customers continue to build, bringing new people into the centre each week. The Community Larder runs every Tuesday for our members to access for a nominal membership and provides healthy and affordable food to the West Berkshire community; food which would otherwise be sent to landfill. The Larder is run by a team of volunteers and this initiative brings new people into the Waterside each week. We have helped 58 families in the last 12 months.

**The Wayz**

The Wayz team is thrilled with the growth in youth participation, as evidenced by:

- 454 Different Young People: A 10% increase from the previous year.
- 4025 Different Engagements: A 90% increase from the previous year.
- 102 Referrals from Outside Agencies: A 117% increase from the previous year.

The youth team at The Wayz ensure the young people are integral to the planning of programmes ensuring it provides the opportunities they need. The youth led provision includes Centre-Based Activities -regular evening sessions, holiday schemes, and activities; Volunteer and Community Initiatives - opportunities for young people to learn and apply skills in their community; a Mobile Youth Hub - offering detached and one-to-one support working with community partners; Schools Programmes - focused programmes to support groups in school.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Achievements and performance (continued)**

**Britwell Youth and Community Project**

Britwell is an area of significant deprivation, and young people and their families are increasingly engaging with the expanding provision. This has enabled the project to secure a second five-year term of funding from the National Lottery. The support of the National Lottery and ongoing commitment from the local community including the NHS, Slough Borough Council's school holiday activities, One Slough, Get Berkshire Active, Osborne's, the Co-op has enabled a year-round programme that goes every year.

A 20% increase in council tax in the borough coupled with the cost-of-living crisis has increased demand for the holiday programmes and food at the youth club, with staff collecting food donations daily. The holiday programmes regularly serve 30 young people per day, providing them with a hot meal, a safe space, and various activities. Weekly club sessions attract 40 young people per session, where they can spend time after school and in the evening enjoying the activities.

**Tribute**

Ray Tapken MBE sadly passed away in January 24 - As Director of Berkshire Association of Boys and Girls Clubs, now Berkshire Youth, from 1973 to 1999 Ray was a great supporter of the network of voluntary and part-time youth clubs across the county of Berkshire. Ray was a great believer in investing in youth leadership and celebrating the huge role the community played in providing a network for young people to thrive. He will be sadly missed by so many of the community and his colleagues at Berkshire Youth.

**Financial review**

**a. Going concern**

The forecast of income and expenditure for financial the year 2023 to 2024 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 23-24, 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 6 months of the resources expended, which equates to between £120,000 and £240,000 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 £259,910.

Our reserves at the year-end comprise:

Restricted funds for projects	£218,338
Funds invested in fixed assets	£13,430
Designated funds	£37,197
Free reserves	£259,910
Total	£528,875



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**c. Financial results**

In the financial year our income exceeded expenditure by £12,556.

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

Berkshire Youth assign direct costs through 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 include indirect costs and therefore 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 10 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 & Administration Manager.

The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The CEO 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.

**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.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

**e. Directors induction and training**

Directors of Berkshire Youth are encouraged and assigned to a member of the staff team to understand the day to day delivery of services. New Trustees are provided with an induction book, job description and relevant governing documents alongside "the essential trustee" booklets provided by the Charity Commission.

**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, empower and inspire young people in their local communities across the county. Our youth led strategy empowers young people, enabling them to build their confidence and leadership skills so they can have in a positive impact amongst their peers and in their community. Our safe spaces provide role-models and trusted adults – a mentor, a champion, someone who is non-judgemental to listen to their voice and give guidance. Good youth work inspires change and the motivation to make good choices in and out of school. Socio emotional skills are developed throughout the opportunities we create for young people, in an inclusive diverse environment. 'It takes a village to raise a child' and we support our communities to look after their young people and recognise them as valued community members, providing the tools for them grow and in turn have a positive impact in their own community, ultimately helping to combat problems faced in their local area. Youth work is preventative by nature, by engaging young people in positive, varied, and challenging activities that encourage personal development, we proactively direct young people away from anti-social behaviour, which is not only personally damaging but also causes greater long-term cost to communities and the public finances.

Over the next three years our objectives are to:

1. Develop and deliver high quality provision to young people which we will achieve by
2. Develop partnerships that enable the future sustainability of Berkshire Youth
3. Ensure consistent good governance to ensure future of Berkshire Youth

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Plans for future periods (continued)**

To achieve this Berkshire Youth will

- Establish our volunteering framework that engages young people and community members in supporting a relevant and appropriate 'offer' to local young people.
- Further roll out our offer for young people, through school and into Adolescence both directly delivered and;
- Continue to build our structured activities programme that enables young people to experience new activities and address healthy lifestyle choices.
- Expand our network, including clubs, to include a greater range of 'offers' for young people and through appropriate training opportunities provide communities with the tools to support quality youth work
- Promote the work of Berkshire Youth to the individuals, communities, commercial and corporate partners, gaining support to further Youth work in Berkshire.
- Develop a sustainable and diverse funding base that enables us to increase our impact.

**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.

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.
- 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 2024**

**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 treasurer was asked to seek proposals for the audit of the 2025 accounts, including James Cowper Kreston.

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



Sarah Atkinson 06 Sep 2024 11:27:03 BST (UTC +1)

**S Atkinson**  
Chair of Board

Date: 06 September 2024

**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 2024 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 2024 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.

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](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 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: 25 September 2024



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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Note</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
<b>Income from:</b>					
Donations and legacies	4	1,908	-	1,908	4,807
Charitable activities		201,638	812,626	1,014,264	851,876
Other trading activities	5	7,043	-	7,043	6,124
Investments	6	13,079	-	13,079	3,430
<b>Total income</b>		<b>223,668</b>	<b>812,626</b>	<b>1,036,294</b>	<b>866,237</b>
<b>Expenditure on:</b>					
Raising funds		11,546	-	11,546	9,633
Charitable activities		358,028	655,825	1,013,853	838,302
<b>Total expenditure</b>		<b>369,574</b>	<b>655,825</b>	<b>1,025,399</b>	<b>847,935</b>
<b>Net (expenditure)/income</b>		<b>(145,906)</b>	<b>156,801</b>	<b>10,895</b>	<b>18,302</b>
Transfers between funds	17	105,721	(105,721)	-	-
<b>Net movement in funds</b>		<b>(40,185)</b>	<b>51,080</b>	<b>10,895</b>	<b>18,302</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward as restated		349,060	167,258	516,318	498,016
Net movement in funds		(40,185)	51,080	10,895	18,302
<b>Total funds carried forward as restated</b>		<b>308,875</b>	<b>218,338</b>	<b>527,213</b>	<b>516,318</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 2024**

	Note	2024 £	2023 As restated £
<b>Fixed assets</b>			
Tangible assets	14	13,430	18,043
<b>Current assets</b>			
Debtors	15	99,783	186,489
Cash at bank and in hand		631,121	531,985
		<u>730,904</u>	<u>718,474</u>
Creditors: amounts falling due within one year	16	(217,120)	(220,199)
<b>Net current assets</b>		513,784	498,275
<b>Total assets less current liabilities</b>		<u>527,214</u>	<u>516,318</u>
<b>Total net assets</b>		<u>527,214</u>	<u>516,318</u>
<b>Charity funds</b>			
Restricted funds	17	218,338	167,258
Unrestricted funds	17	308,876	349,060
<b>Total funds</b>		<u>527,214</u>	<u>516,318</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 144 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 06 Sep 2024 11:27:03 BST (UTC +1)

**S Atkinson**

Chair of Board

Date: 06 September 2024

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

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

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	20	<b>88,529</b>	20,273
		<hr/>	<hr/>
<b>Cash flows from investing activities</b>			
Bank interest		<b>13,079</b>	3,430
Purchase of tangible fixed assets		<b>(2,472)</b>	(5,656)
		<hr/>	<hr/>
<b>Net cash provided by/(used in) investing activities</b>		<b>10,607</b>	<b>(2,226)</b>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>		<b>99,136</b>	<b>18,047</b>
Cash and cash equivalents at the beginning of the year		<b>531,985</b>	513,938
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	21	<b>631,121</b>	531,985
		<hr/> <hr/>	<hr/> <hr/>

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**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 2024**

**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 2024**

**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 six 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 2024**

**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**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Donations 2024	1,908	<b>1,908</b>	4,807
Donations 2023	4,807	4,807	

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Fundraising 2024	7,043	<b>7,043</b>	6,124
	<hr/>	<hr/>	<hr/>
Fundraising 2023	6,124	6,124	
	<hr/>	<hr/>	

**6. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Investment income 2024	13,079	<b>13,079</b>	3,430
	<hr/>	<hr/>	<hr/>
Investment income 2023	3,430	3,430	
	<hr/>	<hr/>	

**7. Incoming resources from charitable activities**

	<b>2024 £</b>	<b>2023 £</b>
Other income	<b>204,897</b>	161,406
Grants	<b>809,367</b>	690,470
	<hr/>	<hr/>
	<b>1,014,264</b>	851,876
	<hr/>	<hr/>



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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. Grants**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
Awards for all	<b>6,070</b>	3,018
BBC Children in Need	<b>22,592</b>	27,537
Beatrice Laing Trust	<b>6,250</b>	-
Berkshire West Clinical Commissioning Group CCG	-	80,000
Bernard Sunley Foundation	-	5,000
Bracknell Forest Council Children, Young People and Learning Directorate	<b>55,380</b>	55,380
Bracknell Forest Youth Service	<b>14,500</b>	14,500
Bracknell Thames Valley Office for Police & Crime Commissioner	<b>76,200</b>	18,904
Charles Hayward Foundation	-	25,000
Co-op	<b>4,041</b>	-
Cumber Family Charitable Trust	-	2,000
DWF	-	1,000
Department for Working Pension - flexible Support Fund	-	26,714
Get Berkshire Active	-	2,000
Greenham Trust Limited	<b>64,000</b>	12,362
Greenham Trust Limited - lets get active	-	16,901
Greenham & Northamptonshire Youth Project	<b>22,500</b>	-
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
Newbury Town Council	<b>25,400</b>	25,000
Shanley Foundation	<b>2,000</b>	-
Souter Charitable Trust	<b>3,120</b>	3,120
Sovereign Housing Association Ltd	<b>10,000</b>	10,000
Sovereign Housing	-	5,600
Sovereign #iwill Fund	<b>1,600</b>	9,816
St Laurence Relief	-	1,000
Stronger Together fund	<b>6,000</b>	-
Tesco - one stop community fund	-	3,125
Thames Valley Police - safer streets	<b>10,000</b>	-
The Berkeley Charitable Foundation	<b>11,050</b>	20,700
The Hargreaves Foundation	<b>7,506</b>	-
The Henry Smith Charity	<b>105,472</b>	47,667
The Henry Smith Charity - Outreach Support Programme	-	20,521
The Monica Rabagliati Charitable Trust	-	2,500
The National Lottery Community Fund	<b>136,500</b>	119,000
The Payne Gallwey Charitable Trust	<b>3,500</b>	-
The 7 stars foundation	<b>2,040</b>	-
The Sobell Foundation	<b>3,000</b>	-
The Stevensons Family Charitable Trust (BCF)	<b>15,000</b>	15,000

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

Tilehurst Parish Council	<b>14,507</b>	16,220
TK Maxx & Homesense	-	1,500
UK Youth EmpoweHer	-	7,830
University of Reading	<b>2,918</b>	-
West Berkshire Council	<b>32,000</b>	43,662
West Berks Council Supporting Families Programme	<b>95,721</b>	-
West Berkshire Council School Improvement and Governance Team	-	22,400
West Berkshire Turnaround Families	-	13,333
Wokingham Borough Council	<b>45,500</b>	-
Other	<b>5,000</b>	2,940
	<b>809,367</b>	690,470

**9. Charitable activity costs**

	<b>2024</b> £	2023 £
Charitable activities	<b>1,013,853</b>	838,302

**10. Governance costs**

	<b>2024</b> £	2023 £
Audit costs	<b>13,214</b>	9,600
Legal and professional costs	-	3,774
Governance expense - wages and salaries	<b>27,417</b>	20,883
Governance expense - social security	<b>2,528</b>	1,716
Governance expense - pension costs	<b>1,371</b>	865
	<b>44,530</b>	36,838

**11. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £10,000 (2023 - £9,600) with non audit fees of £300.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12. Staff costs**

	<b>2024</b> £	2023 £
Wages and salaries	<b>432,421</b>	354,621
Social security costs	<b>38,781</b>	30,843
Contribution to defined contribution pension schemes	<b>28,509</b>	22,255
	<u><b>499,711</b></u>	<u>407,719</u>

The charity paid redundancy cost totalling £1,222 (2023: £nil).

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

	<b>2024</b> No.	2023 No.
Charitable activities	<b>18</b>	17
Administration of the charity	<b>4</b>	4
Senior management	<b>2</b>	2
	<u><b>24</b></u>	<u>23</u>

The average headcount expressed as full-time equivalents was 14 (2023: 13).

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

	<b>2024</b> No.	2023 No.
In the band £60,001 - £70,000	<b>1</b>	-

The key management personnel of Berkshire Youth comprises of one individual. The total employee benefits of key management personnel including pensions were £72,284 (2023: £52,552).

**13. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. Tangible fixed assets**

	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>				
At 1 April 2023	21,890	9,873	46,547	78,310
Additions	-	-	2,472	2,472
At 31 March 2024	<u>21,890</u>	<u>9,873</u>	<u>49,019</u>	<u>80,782</u>
<b>Depreciation</b>				
At 1 April 2023 as restated	21,890	1,580	36,798	60,268
Charge for the year	-	987	6,098	7,085
At 31 March 2024	<u>21,890</u>	<u>2,567</u>	<u>42,896</u>	<u>67,353</u>
<b>Net book value</b>				
At 31 March 2024	<u>-</u>	<u>7,306</u>	<u>6,123</u>	<u>13,429</u>
At 31 March 2023 as restated	<u>-</u>	<u>8,293</u>	<u>9,750</u>	<u>18,043</u>

**15. Debtors**

	2024 £	2023 £
Trade debtors	91,936	186,489
Prepayments and accrued income	7,847	-
	<u>99,783</u>	<u>186,489</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

	<b>2024</b>	2023
	£	£
Trade creditors	<b>53,727</b>	36,293
Other taxation and social security	<b>12,230</b>	4,507
Other creditors	<b>4,710</b>	3,681
Accruals and deferred income	<b>146,453</b>	175,718
	<u><b>217,120</b></u>	<u>220,199</u>
	<u><u><b>217,120</b></u></u>	<u><u>220,199</u></u>
	<b>2024</b>	2023
	£	£
Deferred income at 1 April 2023	<b>166,118</b>	60,804
Resources deferred during the year	<b>134,452</b>	166,118
Amounts released from previous periods	<b>(166,118)</b>	(60,804)
	<u><b>134,452</b></u>	<u>166,118</u>
<b>Deferred income at 31 March 2024</b>	<u><u><b>134,452</b></u></u>	<u><u>166,118</u></u>

The deferred income at the year end relates to grants received in the year for the year ending 2025.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. Statement of funds**

**Statement of funds - current year**

	<b>A restated Balance at 1 April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>					
Designated Funds	<u>62,323</u>	<u>2,384</u>	<u>(4,425)</u>	<u>(23,085)</u>	<u>37,197</u>
<b>General funds</b>					
General Funds	<u>286,737</u>	<u>221,285</u>	<u>(365,149)</u>	<u>128,806</u>	<u>271,679</u>
<b>Total Unrestricted funds</b>	<u>349,060</u>	<u>223,669</u>	<u>(369,574)</u>	<u>105,721</u>	<u>308,876</u>
<b>Restricted funds</b>					
Restricted Funds	<u>167,258</u>	<u>812,626</u>	<u>(655,825)</u>	<u>(105,721)</u>	<u>218,338</u>
<b>Total of funds</b>	<u><u>516,318</u></u>	<u><u>1,036,295</u></u>	<u><u>(1,025,399)</u></u>	<u><u>-</u></u>	<u><u>527,214</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2022 £	Income £	As restated Expenditure £	As restated Transfers in/out £	As restated Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
Designated Funds	126,315	3,336	(13,792)	(53,536)	62,323
<b>Unrestricted funds</b>					
General Funds	133,745	156,344	(231,417)	228,065	286,737
<b>Total Unrestricted funds</b>	260,060	159,680	(245,209)	174,529	349,060
<b>Restricted funds</b>					
Restricted Fund	239,574	706,557	(604,344)	(174,529)	167,258
<b>Total of funds</b>	499,634	866,237	(849,553)	-	516,318



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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**18. Summary of funds**

**Summary of funds - current year**

	As restated Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	62,323	2,384	(4,425)	(23,085)	37,197
General funds	286,737	221,285	(365,149)	128,806	271,679
Restricted funds	167,258	812,626	(655,825)	(105,721)	218,338
	<u>516,318</u>	<u>1,036,295</u>	<u>(1,025,399)</u>	<u>-</u>	<u>527,214</u>

**Summary of funds - prior year**

	Balance at 1 April 2022 £	Income £	As restated Expenditure £	As restated 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	(231,417)	228,065	286,737
Restricted funds	239,574	706,557	(604,344)	(174,529)	167,258
	<u>499,634</u>	<u>866,237</u>	<u>(849,553)</u>	<u>-</u>	<u>516,318</u>

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

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

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	13,430	-	13,430
Current assets	378,103	352,801	730,904
Creditors due within one year	(82,657)	(134,463)	(217,120)
<b>Total</b>	<u>308,876</u>	<u>218,338</u>	<u>527,214</u>

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

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

	As restated unrestricted funds 2023 £	As restated restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	18,043	-	18,043
Current assets	385,098	333,376	718,474
Creditors due within one year	(54,081)	(166,118)	(220,199)
<b>Total</b>	<b>349,060</b>	<b>167,258</b>	<b>516,318</b>

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

	<b>2024</b> £	2023 £
Net income for the period (as per Statement of Financial Activities)	<b>10,895</b>	18,302
<b>Adjustments for:</b>		
Depreciation charges	<b>7,085</b>	3,798
Bank interest	<b>(13,079)</b>	(3,430)
Decrease/(increase) in debtors	<b>86,706</b>	(108,773)
Increase/(decrease) in creditors	<b>(3,078)</b>	110,376
<b>Net cash provided by operating activities</b>	<b>88,529</b>	20,273

**21. Analysis of cash and cash equivalents**

	<b>2024</b> £	2023 £
Cash in hand	<b>631,121</b>	531,985
<b>Total cash and cash equivalents</b>	<b>631,121</b>	531,985

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**22. Analysis of Net Debt**

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	531,985	99,136	631,121
	<u>531,985</u>	<u>99,136</u>	<u>631,121</u>

**23. 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 £27,138 (2023: £21,390). Contributions totalling £3,338 (2023: £2,371) were payable to the funds at the balance sheet date and are included in creditors.

**24. Operating lease commitments**

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	8,970	8,970
Later than 1 year and not later than 5 years	8,500	14,500
	<u>17,470</u>	<u>23,470</u>

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**25. Related party transactions**

Certain costs are recharged to The Wayz, a charity to which previous CEO David Seward (retired in 2022) is also a trustee. Berkshire Youth also hold the lease of the building used by The Wayz. During the year, income totalling £35,549 (2023: £23,835) was received from The Wayz. Costs totalling £21,867 (2023: £11,504) were purchased from The Wayz. At the year end trade debtors is £12,544 (2023: £9,597) and trade creditors is £21,867 (2023: £11,504).

Expenditure totalling £570 (2023: £477) was reimbursed from Kintbury Youth Club, a charity to which Previous CEO David Seward (retired in 2022) is a Trustee.

Income totalling £3,240 (2023: £1,400) was received from Newbury Canoe Club, a charity to which the previous CEO David Seward (retired in 2022) is a Trustee, for hire of the Waterside Centre. At the year end, included within trade debtors is £nil (2023: £1,400) due from Newbury Canoe club.

Expenditure totalling £6,000 (2023: £9,189) 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 (2023: £531) due to BBY Waterside Limited.

Expenditure totalling £nil (2023: £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.

**26. Controlling party**

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

**27. Company limited guarantee**

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

**28. Unrestricted fund**

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