

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 2025

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 2025**

Trustees

S Atkinson, Chair
MC Deaves, Treasurer (resigned 19 June 2025)
A Boisset
W Austin-Bush (resigned 8 June 2024)
G Constant
T Evershed
J Halliday
R G Smee MBE (resigned 30 July 24)
B Felmer (resigned 22 April 2024)
A Law (resigned 31 May 2024)
L Shearer (appointed 9 July 2024)
B Williams (appointed 9 July 2024)
M Ashok (appointed 9 July 2024)
J Godwin (appointed 5 November 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

UHY Ross Brooke, Suite I, Windrush Court, Abingdon Business Park, Abingdon, OX14 1SY

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 2025

The Trustees present their annual report together with the audited financial statements of the Company for the 1 April 2024 to 31 March 2025. 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.

Objective 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

Charitable activities

In an increasingly uncertain and turbulent political and economic climate, the role of youth charities like Berkshire Youth has never been more vital. As the funding landscape across the UK youth sector continues to shrink, and as public services become more stretched, too many young people are left without access to the support they desperately need. Our mission is to fill that gap—before it becomes a crisis.

We work with young people who face a complex range of challenges: mental health difficulties, the pressures of being a young carer, instability at home, financial hardship, and social isolation. The effects of adverse childhood experiences can be long-lasting, limiting a young person's opportunities and potential. We focus on early intervention and prevention—supporting those who may be slipping through the cracks, who cannot afford traditional provision, or face barriers to accessing it.

At the heart of our work is creating safe spaces and trusted relationships. Through youth clubs, community initiatives, in-school mentoring, and detached youth work, we offer young people a chance to be heard, supported, and empowered. We collaborate with local communities, councils, and national funders to co-design programmes that meet the evolving needs of young people across Berkshire.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Strategic Delivery Across the County

The Berkshire Youth Hub has become a vital source of information for young people, parents and professionals. It now includes dedicated mental health resources for young people waiting for NHS CAMHS support, alongside workforce training to help staff and volunteers respond effectively to the mental health crisis among young people.

School Mentoring and Detached Youth Work reached over 274 students across 20 schools, thanks to sustained support from the Supporting Families Programme, BBC Children in Need, and Henry Smith Charity. Our Safer Streets pilot programmes have resulted in 2614 positive youth engagements across 301 sessions, working to reduce risk and promote safer communities.

Newbury Town Team and **West Berkshire Community Programmes**, with support from Newbury Town Council and Greenham Trust, have delivered targeted youth interventions, sports programmes, and community events that have directly reduced anti-social behaviour and increased youth participation in positive activities.

Our **Youth Club Development** continues to grow across West Berkshire, this is thanks to support from Greenham Trust, using data from our Annual Youth Survey and 'youth worker meet-ups' to ensure our services are informed, inclusive, and aligned with real local need.

The Waterside Centre remains a flagship for youth engagement. With over 5000 youth attendances across our programmes and over 1624 contacts through detached outreach, it provides diverse opportunities from climbing and paddle sports to youth cafés and creative mental health workshops. Our Community Larder, run by volunteers, supports over 60 families weekly, tackling food insecurity with dignity and care.

The Wayz in Bracknell has seen a 90% increase in youth engagements and a 70% increase in referrals from partner agencies, reflecting both rising need and growing trust. Its youth-led programmes support young people's voices and aspirations through centre-based activities, schools programmes, and mobile youth work.

In **Slough**, the **Britwell Youth and Community Project** continues to respond to severe deprivation, supported by a renewed five-year National Lottery grant. Our holiday programmes now feed and engage 30+ young people daily, with 40 attending weekly evening sessions.

Young Carers across Wokingham have benefitted from a growing programme of respite support, holiday activities, and family engagement, made possible through Wokingham Borough Council and several generous funders.

Our **Duke of Edinburgh's Award programme** offers a virtual, accessible option for young people whose schools may be at capacity. Over 290 participants registered this year, with dozens achieving awards at Bronze, Silver and Gold levels.

We are committed to growing the youth work profession and have supported 40 staff and volunteers with training in safeguarding, first aid and mental health. Berkshire Youth become a formal training provider for youth work qualifications delivering 19 Level 2 qualifications which we are looking to expand to Level 3 qualifications during 2025

Looking Ahead: A Call for Continued Investment

As youth services continue to face underinvestment nationally, our work is increasingly focused on building partnerships, amplifying youth voices, and finding innovative, community-led solutions. We urge funders, stakeholders, and policymakers to recognise the long-term value of youth work—not just in preventing harm, but in unlocking potential.

By giving young people a safe space, trusted support, and meaningful opportunities, we help them build confidence, resilience, and purpose. Together, we can ensure that all young people, regardless of background or circumstance, have the chance to thrive.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Financial review

a. Going concern

The forecast of income and expenditure for financial the year 2025 to 2026 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 24-25, 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 £251,576.

Our reserves at the year-end comprise:

Restricted funds for projects	£251,679
Funds invested in fixed assets	£13,646
Designated funds	£14,275
Free reserves	£251,576
Total	£531,176

c. Financial results

The result for the year ended 31 March 2025 was a surplus of £ 3,963 (2024:£10,895) consisting of a deficit on unrestricted funds of £ 29,378 and a surplus on restricted funds of £ 33,341.

Total income in the year was £1,103,816 (2024: £1,036,294) , an increase £67,522

Total expenditure was £ 1,099,853 (2024 : 1,025,399) , an increase of £74,454

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.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

b. Organisational structure

Berkshire Youth currently has 9 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.

Structure, governance and management (continued)

d. Recruitment and appointment of directors

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

All Directors of Berkshire Youth give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 14 of the accounts.

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

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. Trustees have regular meetings with the Chair and induction meetings with key staff.

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.

g. Related parties

Roger Smee was a trustee up to July 24, he is also a director of BBY Waterside Limited. Armelle Boisset is a trustee of Berkshire Youth and is also a trustee of Britwell Youth & Community project ,see note 23 for details of the transactions.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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 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 to 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
2. Develop partnerships that enable the future sustainability of Berkshire Youth
3. Ensure consistent good governance to ensure future of Berkshire Youth

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 focused *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
FOR THE YEAR ENDED 31 MARCH 2025

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

UHY Ross Brooke, Chartered Accountants are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006..

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



S Atkinson
Chair of Board

Date: 13th August 2025

BERKSHIRE YOUTH LTD
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INDEPENDENT AUDITOR'S 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 2025 which comprise the statement of financial activities, the balance sheet, statement of cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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 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.

BERKSHIRE YOUTH LTD
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BERKSHIRE YOUTH LTD

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the trustees' report prepared for the purposes of company law, is consistent with the financial statements; and the strategic report and the trustees' report have been prepared in accordance with applicable legal requirements.
- the trustees' report included within 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 the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report included within the trustees' report.

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; 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 required for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the trustees of the Charity for the purpose 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 Charity'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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

BERKSHIRE YOUTH LTD
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BERKSHIRE YOUTH LTD

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our cumulative audit and commercial knowledge and experience of the company and the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Taxation Legislation, General Data Protection Rules (GDPR), Anti-Bribery Act, Employment Law and Health & Safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and analysing legal costs to ascertain if there have been instances of non-compliance with laws and regulations.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BERKSHIRE YOUTH LTD

Use of our report

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



Caroline Webster FCA (Senior Statutory Auditor)
For and on behalf of UHY Ross Brooke, Statutory Auditor

Suite I Windrush Court
Abingdon Business Park
Abingdon
Oxfordshire
OX14 1SY

Date:~~24/09/2025~~.....

BERKSHIRE YOUTH LTD
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Note				
Income from:					
Donations and legacies	3	18,796	-	18,796	1,908
Charitable activities	6	251,051	798,604	1,049,655	1,014,264
Other trading activities	4	17,958	-	17,958	7,043
Investment income	5	17,407	-	17,407	13,079
Total income		305,212	798,604	1,103,816	1,036,294
Expenditure on:					
Raising funds		15,891	-	15,891	11,546
Charitable activities	8	353,468	730,494	1,083,962	1,013,853
Total expenditure		369,359	730,494	1,099,853	1,025,399
Net (expenditure)/income		(64,147)	68,110	3,963	10,895
Transfers between funds	16	34,769	(34,769)	-	-
Net movement in funds		(29,378)	33,341	3,963	10,895
Reconciliation of funds:					
Total funds brought forward		308,875	218,338	527,213	516,318
Total funds carried forward	16	279,497	251,679	531,176	527,213

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

All activities derived from continuing operations during the above two financial periods.

The notes on pages 16 to 29 form part of these financial statements.

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
	Note			
Income from:				
Donations and grant	3	1,908	-	1,908
Charitable activities	6	201,638	812,626	1,014,264
Other trading activities	4	7,043	-	7,043
Investment income	5	13,079	-	13,079
Total income		223,668	812,626	1,036,294
Expenditure on:				
Raising funds		11,546	-	11,546
Charitable activities	8	358,028	655,825	1,013,853
Total expenditure		369,574	655,825	1,025,399
Net (expenditure)/income		(145,906)	156,801	10,895
Transfers between funds	16	105,721	(105,721)	-
Net movement in funds		(40,185)	51,080	10,895
Reconciliation of funds:				
Total funds brought forward		349,060	167,258	516,318
Total funds carried forward	16	308,875	218,338	527,213

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

All activities derived from continuing operations during the above two financial periods.

The notes on pages 16 to 29 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible assets	13	13,646	13,429
		13,646	13,429
Current assets			
Debtors	14	190,285	99,783
Cash at bank and in hand		691,688	631,121
		881,973	730,904
Liabilities			
Creditors: amounts falling due within one year	15	(364,443)	(217,120)
Net current assets		517,530	513,784
Total net assets		531,176	527,213
Funds			
Restricted income funds	16	251,679	218,338
Unrestricted income funds	16	279,497	308,875
Total funds		531,176	527,213

The financial statements on pages 12 to 29 were approved by the Trustees, and authorised for issue on and are signed on their behalf, by:



S Atkinson
Chair of Board

BERKSHIRE YOUTH LTD
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025	2024
Cash flows from operating activities			
Net cash provided by operating activities	18	<u>48,860</u>	<u>88,529</u>
Cash flows from investing activities			
Interest income		17,407	13,079
Purchase of tangible fixed assets		<u>(5,700)</u>	<u>(2,472)</u>
		11,707	10,607
Change in cash and cash equivalents in the year		60,567	99,136
Cash and cash equivalents at the beginning of the year		631,121	531,985
Cash and cash equivalents at the end of the year		<u>691,688</u>	<u>631,121</u>

The notes on pages 16 to 29 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 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) (issued October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

1.2 Company status

Berkshire Youth Ltd is a company limited by guarantee incorporated in England and Wales. 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.

1.3 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charitable Company to be able to continue as a going concern.

1.4 Income

All income is recognised once the Charitable 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1.5 Expenditure

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

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

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

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

1.6 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 & fittings	10 % Straight line
Office equipment	33% straight line

1.7 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.

1.8 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1.9 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.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

1.10 Operating leases

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

1.11 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.

1.12 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1.13 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

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

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

2 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Income from donations and legacies

	2025	2024
	£	£
Donations	18,796	1,908
	18,796	1,908

4. Other trading activities

	2025	2024
	£	£
Fundraising	17,958	7,043
	17,958	7,043

5. Investment income

	2025	2024
	£	£
Investment income	17,407	13,079
	17,407	13,079

6. Income from charitable activities

	2025	2024
	£	£
Other income	176,593	168,440
Grants	777,798	809,367
Café Sales	95,264	36,457
	1,049,655	1,014,264

Note

7

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Grants

	2025	2024
	£	£
Awards for all	-	6,070
BBC Children in Need	8,207	22,592
Beatrice Laing Trust	-	6,250
Bracknell Forest Council Children, Young People and Learning Directorate	90,809	55,380
Bracknell Forest Youth Service	6,041	14,500
Bracknell Thames Valley Office for Police & Crime Commissioner	11,413	76,200
Cala homes	2,000	-
Clarion Futures	5,000	-
Co-op	-	4,041
Englefield Charitable Trust	5,000	-
Feeding Britain	3,000	-
Greenham Trust Limited	47,084	64,000
Greenham Trust Limited - lets get active	26,120	-
Greenham & Northamptonshire Youth Project	37,500	22,500
Greenham Trust - Tenant ditribution committee	8,750	-
Johnnie Johnson Trust	2,690	-
New Directions College	15,000	-
Newbury Town Council	25,000	25,400
Sabina Sutherland Charitable Trust	500	-
Shanley Foundation	-	2,000
Souter Charitable Trust	-	3,120
Sovereign Housing Association Ltd	1,000	10,000
Sovereign Housing	2,950	-
Sovereign #iwill Fund	9,695	1,600
Stronger Together fund	-	6,000
Thames Valley Police - safer streets	-	10,000
The Berkeley Charitable Foundation	-	11,050
The Brookside Charity	2,500	-
The Hargreaves Foundation	-	7,506
The Henry Smith Charity	50,840	105,472
The Monica Rabagliati Charitable Trust	-	-
The National Lottery Community Fund	75,000	136,500
The Payne Gallwey Charitable Trust	-	3,500
The 7 stars foundation	-	2,040
The Sobell Foundation	3,000	3,000
The Stevensons Family Charitable Trust (BCF)	-	15,000
Tilehurst Parish Council	19,286	14,507
University of Reading	-	2,918
West Berkshire Council	43,750	32,000

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

West Berkshire Council HAF	28,320	-
West Berks Council Supporting Families Programme	123,951	95,721
Wokingham Borough Council	85,818	45,500
Youth Focus South East	22,500	
Other	15,074	5,000
	777,798	809,367

8. Charitable activity costs

	Note	2025	2024
		£	£
Support	9	109,109	184,827
Action		481,928	457,676
Clubs		415,705	295,051
Training and development		20,352	33,765
Activities		56,868	42,534
Total		1,083,962	1,013,853

9. Governance & Support costs

	2025	2024
	£	£
Audit Costs	12,000	13,214
Governance expense - wages and salaries	31,678	27,417
Governance expense - social security	3,116	2,528
Governance expense - pension costs	1,584	1,371
Other support costs	60,731	140,297
Total	109,109	184,827

10. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £12,000 (2024 - £10,000)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Staff costs

	2025	2024
	£	£
Wages and salaries	528,747	432,421
Social security costs	44,235	38,781
Pension costs	36,462	28,509
	<u>609,444</u>	<u>499,711</u>

The charity paid redundancy cost totalling £Nil (2024: £1,222).

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

	2025	2024
Charitable activities	22	18
Administration of the charity	4	4
Senior management	2	2
	<u>28</u>	<u>24</u>

The average headcount expressed as full-time equivalents was 17 (2024: 14).

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

	2025	2024
£60,000 - £70,000	-	1

The key management personnel of Berkshire Youth comprises of one individual. The total employee benefits of key management personnel including pensions were £69,690 (2024: £72,284).

12. Trustees

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL)

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Tangible fixed assets

	Motor Vehciels £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2024	21,890	9,873	49,019	80,782
Additions	-	732	4,968	5,700
Disposals	-	-	(26,429)	(26,429)
At 31 March 2025	21,890	10,605	27,558	60,053
Depreciation				
At 1 April 2024	21,890	2,567	42,896	67,353
Charge for the year	-	987	4,496	5,483
On disposals	-	-	(26,429)	(26,429)
At 31 March 2025	21,890	3,554	20,963	46,407
Net book value				
At 31 March 2025	-	7,051	6,595	13,646
At 31 March 2024	-	7,306	6,123	13,429

14. Debtors

	2025 £	2024 £
Trade debtors	190,285	91,936
Prepayments and accrued income	-	7,847
	190,285	99,783

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	26,873	53,727
Other taxation and social security	9,337	12,230
Other creditors	4,450	4,710
Accruals and deferred income	323,783	146,453
	364,443	217,120
	2025	2024
	£	£
Deferred income at 1 April 2024	134,452	166,118
Resources deferred during the year	303,835	134,452
Amounts released from previous periods	(126,504)	(166,118)
Deferred income at 31 March 2025	311,783	134,452

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Funds

Analysis of movements in funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
Designated Funds	37,197	7,626	(16,902)	-	27,921
General funds					
General funds	271,678	297,586	(352,457)	34,769	251,576
Total Unrestricted funds	308,875	305,212	(369,359)	34,769	279,497
Restricted funds					
Other Restricted Funds	4,012	217,430	(203,895)	(14,769)	2,778
Newbury Rugby coaches	15,310	23,381	(29,817)	-	8,874
Community Safety Fund	42,050	123,951	(111,600)	-	54,401
Newbury Youth Work	47,542	25,000	(28,729)	-	43,813
Community development Fund	5,119	47,084	(33,699)	-	18,504
Safer Streets	48,423	7,626	(29,073)	-	26,976
Henry Smith	21,589	51,753	(47,017)	-	26,325
Young carers	10,027	91,243	(64,019)	(20,000)	17,251
Waterside Restricted	12,319	55,196	(49,911)	-	17,604
West Berks Detached - WBC	11,947	43,750	(21,552)	-	34,145
The Wayz	-	112,190	(111,182)	-	1,008
Total restricted funds	218,338	798,604	(730,494)	(34,769)	251,679
Total funds	527,213	1,103,816	(1,099,853)	-	531,176

Analysis of movements in funds - previous year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (losses) Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
Designated Funds	62,323	2,384	(4,425)	(23,085)	37,197
General funds					
General funds	286,737	221,284	(365,149)	128,806	271,678
Total Unrestricted funds	349,060	223,668	(369,574)	105,721	308,875
Restricted funds					
Restricted Funds	167,258	812,626	(655,825)	(105,721)	218,338
Total funds	516,318	1,036,294	(1,025,399)	-	527,213

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Name of restricted fund	Description, nature and purposes of the fund
Other Restricted Funds	Funds are restricted for the core activities of the Charity set out in the donors agreement documents
Newbury Rugby coaches	Funds restricted to provide community sports and coaching to young people
Community Safety Fund	Funds restricted to work with 10 secondary schools and one PRU across berkshire providing speacialist support to staff and students and reduce school exclusions.
Newbury Youth Work	Funds restricted to support unattached young people on the streets of Newbury, measured by outcomes agreed.
Community development Fund	Funds restricted to supporting the development of youth provision across West Berkshire over three years.
Safer Streets	Funds restricted to reduce serious harm and increase public confidence in policing and in the criminal justice system.
Henry Smith	Funds restricted to support an additional 50 young people each year with emotional support needs as a result of the COVID-19 pandemic.
Young carers	Funds restricted to support the social and emotional wellbeing of young carers in Wokingham.
Waterside Restricted	Funds restricted to support young people who engage with the Waterside Centre to improve a number of core competencies.
West Berks Detached - WBC	Funds restricted for 2 youth workers to provide detached work for a minimum of 10 hours per week
The Wayz	Funds restricted to provide a youth provision to the young people across Bracknell in areas of need

17. Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Fixed assets	13,646	-	13,646
Current assets	318,511	563,462	881,973
Current liabilities	(52,660)	(311,783)	(364,443)
	279,497	251,679	531,176

Analysis of group net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fixed assets	13,429	-	13,429
Current assets	378,103	352,801	730,904
Current liabilities	(82,657)	(134,463)	(217,120)
	308,875	218,338	527,213

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

	2025	2024
	£	£
Net income for the period (as per Statement of Financial activities)	3,963	10,895
Depreciation charges	5,483	7,085
Bank interest	(17,407)	(13,079)
(Increase)/decrease in debtors	(90,502)	86,706
Increase/(decrease) in creditors	147,323	(3,078)
Net cash provided by Operating Activities	<u>48,860</u>	<u>88,529</u>

19. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	<u>691,688</u>	<u>631,121</u>
Total cash and cash equivalents	<u>691,688</u>	<u>631,121</u>

20. Analysis of changes in net debt

	At 1 April 2024	Cashflows	At 31 March 2025
	£	£	£
Cash	<u>631,121</u>	<u>60,567</u>	<u>691,688</u>
	<u>631,121</u>	<u>60,567</u>	<u>691,688</u>

21. 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 £36,462 (2024: £27,138). Contributions totalling £3,205 (2024: £3,338) were payable to the funds at the balance sheet date and are included in creditors.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

22. Operating lease commitments

	2025	2024
	£	£
Amounts due within one year	6,000	8,970
Amounts due between one and five years	2,500	8,500
	<u>8,500</u>	<u>17,470</u>

23. Related party transactions

Expenditure totalling £9,416 (2024: £6,000) was paid to BBY Waterside Limited, a company to which Trustee Roger Smee is also a Director. At the year end, included in trade creditors is £nil (2024: £nil) due to BBY Waterside Limited.

Costs of £297 (2024:£Nil) were charged to Britwell Youth & Community Project, of which our Trustee Armelle Boisset is also a Trustee.

24. Ultimate controlling party

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

25. 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.

26. Unrestricted fund

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