

SOLENT YOUTH ACTION
(COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
31 MARCH 2025

Charity Number 1108361



The Granary
Hones Yard
Waverley Lane
Farnham
Surrey
GU9 8BB

SOLENT YOUTH ACTION

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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SOLENT YOUTH ACTION
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Solent Youth Action (SYA)
Charity registration number	1108361
Company registration number	05307086
Registered office	12 Romsey Road Eastleigh Hampshire SO50 9AL

THE TRUSTEES

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are referred to collectively as the Trustees. The Trustees serving during the period and since the end of the period were as follows:

Harriet Chapman	Chair
Dale Lane	Deputy Chair
Alex Houghton	Treasurer
Samuel Holah	
Joanne Petty	

Company Secretary	Kailea Hurcombe
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Independent Examiner	Mr S. P. F. Howell FCCA TC Group The Granary Hones Yard Waverley Lane Farnham Surrey GU9 8BB
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Bankers	Lloyds Bank plc 36 Market Street Eastleigh Hampshire SO50 9YT
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SOLENT YOUTH ACTION
TRUSTEES ANNUAL REPORT
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The trustees (who are also directors of the charity for the purposes of the Companies Act 2006 and are collectively known as the Management Committee), present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS102) in preparing the annual report and financial statements of the charitable company. The financial statements comply with current statutory requirements and the Articles of Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and is a registered charity, which was founded on 7 December 2004. It is governed by its Memorandum and Articles of Association dated 7 December 2004, and subsequent amendments on 7 February 2005 and 31 July 2009. The most recent amendments enabled SYA to broaden its activities into new social initiatives and geographical areas, reflecting the charity's evolving focus.

Recruitment and Appointment of Trustees

During the year, the Management Committee comprised five trustees, each bringing valuable expertise and professional experience from a range of sectors, including finance, politics, human resources, mental health, IT, and youth services. Their combined skills have continued to strengthen the charity's strategic direction and ability to respond to ongoing challenges, particularly those arising from the cost-of-living crisis which continues to impact both the charity and the community it serves.

All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

Induction and Training of new Trustees

Prospective trustees are introduced to SYA through an induction pack outlining the charity's aims, structure, and activities. This is followed by a meeting with the Chief Executive Officer (CEO) to discuss the organisation's operations and the responsibilities of trusteeship. Candidates are invited to attend Management Committee meetings to observe governance in practice. After attending three meetings, individuals may be formally nominated and voted onto the board. The board remains committed to broadening its membership and welcomes new trustees who can contribute fresh perspectives and skills.

Organisational Structure

The trustees meet at least every six weeks, maintaining regular communication between meetings via email and messaging platforms. The CEO attends trustee meetings in her role as both CEO and Company Secretary, providing operational and strategic updates and supporting governance processes.

Operational responsibility for service delivery rests with the CEO, who ensures the charity's financial sustainability, oversees project delivery by the Senior Youth Support worker, and supports the Youth Liaison Manager in managing staff and volunteers. A formal scheme of delegation is in place to ensure effective and transparent decision-making.

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Risk Management

The trustees recognise their duty to identify, assess, and manage the key risks facing the charity. A comprehensive risk register is maintained and reviewed regularly, with controls and procedures in place to mitigate risks and provide reasonable assurance against fraud, financial loss, and operational error.

The most significant ongoing risk for SYA remains the challenge of securing sustainable funding, particularly as the cost-of-living crisis continues to impact both our beneficiaries and the wider charitable sector. Many of the funding sources that previously supported our work have reduced or closed due to financial constraints, while competition for grants has intensified as larger, better-resourced organisations also seek the same limited opportunities.

As several of our multi-year grants reached their conclusion, the trustees made a strategic decision to strengthen the team's capacity by appointing a Senior Youth Support Worker. This role has allowed the CEO to step back from day-to-day delivery and focus on strategic development, cultivating corporate partnerships, and pursuing new funding opportunities to meet the growing demand for our services. Although this expansion has required drawing on our financial reserves, it represents a planned investment in the organisation's future stability and growth.

Our Routes Skills Centre, a youth-led initiative delivered in partnership with Edmonds Learning and Development, continues to play a central role in our operations. It not only offers meaningful engagement opportunities for our corporate partners through volunteering and financial support, but also provides SYA with affordable office space, significantly reducing our overheads each year.

This year, we also made the decision to relinquish our charity allotment. While it was not a major financial commitment, maintaining it was beginning to stretch our limited staff and volunteer resources, and the change allows us to refocus on activities with greater impact.

Despite the challenging financial landscape, the trustees are confident that SYA remains a going concern. The charity continues to seek ways to enhance the sustainability of its projects, strengthen its corporate relationships, and increase its visibility among potential supporters. We were proud to be selected as Rathbones' Charity of the Year and delighted to have been chosen as Deloitte's nominated charity for the next three years, both of which will provide valuable partnership and fundraising opportunities.

SYA is registered with HMRC to claim Gift Aid on eligible donations and is also registered with PayPal Giving and JustGiving, allowing supporters to contribute through online fundraising and social media donation platforms.

To ensure sound financial management, we continue to monitor expenditure carefully through regular budget reviews and the use of a cloud-based accounting system, providing the trustees with real-time oversight of the charity's financial position.

Objectives & Activities

Solent Youth Action (SYA) is a Hampshire-based charity supporting vulnerable and disengaged young people aged 10–25. Our beneficiaries include those with disabilities, learning difficulties, mental health issues, and neurodivergent conditions, as well as young carers, those displaying challenging behaviours, and young people at risk of criminal, sexual, or extremist exploitation. While our base is in Eastleigh, we work with young people across the wider Hampshire area.

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Objectives & Activities *(continued)*

Our mission is to improve the social, emotional, and economic outcomes of these young people by reducing isolation, building confidence and resilience, and equipping them with the skills and self-belief needed to thrive in adulthood. We aim to remove the barriers that prevent young people from realising their potential, helping them develop stronger relationships, better emotional wellbeing, and greater independence.

We deliver a wide range of projects and direct support, including youth clubs, holiday schemes, supported volunteering, life skills workshops, one-to-one community buddying, and family advocacy. Activities run five days a week, including evening and weekend sessions, ensuring consistent and accessible provision.

SYA is committed to inclusivity and equality of opportunity. Our ethos is to involve young people from all backgrounds, especially those at risk of exclusion, and to ensure participation is free from discrimination on the basis of gender, ethnicity, religion, disability, sexual orientation, or any other characteristic.

Objectives for the financial year to 31 March 2025:

To build on our strengths and ensure the continued development of SYA, the trustees identified the following key objectives for the year:

- Enhance our reputation within the youth sector

SYA continues to build a strong reputation for quality service delivery. Our CEO represents the youth sector within the Hampshire Safeguarding Children's Partnership, advocating for young people engaged in non-statutory provision, and also serves as the third-sector representative on the Local Area Partnership Board.

- Strengthen collaboration with stakeholders and partners

We recognise that partnership working is vital to achieving positive outcomes. This year we have further developed relationships with key partners and stakeholders, increasing understanding of our work and encouraging deeper involvement in our programmes.

- Develop innovative approaches to emerging youth issues

SYA has a proud history of creativity in youth engagement. The Routes Skills Centre continues to provide new opportunities for young people to learn, connect, and contribute, while supporting the ongoing growth of the charity. Our youth club, ANY Club, has increased from fortnightly to weekly to accommodate the huge surge in referrals to our services following the increase in diagnoses of Neurodivergence amongst young people within the Eastleigh Borough.

- Support and value our volunteers

Volunteers remain central to our work, adding depth and personal connection to our services. Many young people who have benefited from SYA projects return as volunteers, with some progressing into paid roles within the organisation, demonstrating our commitment to nurturing personal growth and opportunity.

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YEAR ENDED 31 MARCH 2025

Achievements and Performance

The 2024–25 financial year has been one of exceptional growth and impact for Solent Youth Action. Over the course of the year, we have supported more than 1,000 young people, a dramatic increase from previous years. On a weekly basis, over 90 young people engaged with our ongoing projects and programmes. Each of these young people faces complex and varied challenges, and the dedication of our staff and volunteers has been crucial in helping them to access positive, life-enhancing opportunities.

Our supported youth clubs continue to be a cornerstone of our work, providing safe, inclusive spaces where young people with additional needs can make friends, develop social skills, and build confidence. Both SLAMS and J's Youth Clubs have been running successfully for over a decade, and this year saw further expansion of our Additional Needs Youth Club (formerly the Additional Needs Young Carers Club), which increased from fortnightly to weekly sessions in response to rising demand. This development has allowed us to reach more young people in Eastleigh, offering the routine and structure that are vital for maintaining their emotional wellbeing.

Our holiday schemes extended this consistency into school breaks, offering a rich programme of club-based activities and full-day excursions. We delivered trips to destinations such as Avon Tyrrell Outdoor Adventure Centre (thanks to support from UK Youth for the second year running), Arundel Castle's annual jousting tournament, and the New Forest Wildlife Park. These experiences provided both respite for families and valuable opportunities for young people to develop independence, confidence, and social skills.

The Routes Skills Centre, developed in partnership with Eastleigh Borough Council and Edmonds Learning and Development, continues to thrive as a youth-led supported volunteering site. It provides a nurturing outdoor space where young people with learning disabilities, mental health challenges, and those at risk of exploitation can build confidence, gain qualifications, and contribute meaningfully to their community. The site has seen a steady rise in participation, with increasing numbers of young people and volunteers actively involved in maintaining and developing the space.

We have also continued to engage our corporate partners through volunteer initiatives. Notably, over 30 volunteers from Womble Bond Dickinson joined us this year to assist with site maintenance and the clearance of our charity allotment, demonstrating the power of corporate engagement in supporting our mission and community work.

Our partnership with Deer Park School in Botley has been another key area of growth. Through weekly workshops, one-to-one mentoring, and school assemblies, we have supported some of the most vulnerable students, including those at risk of criminal behaviour, exploitation, and poor mental health outcomes. Workshops have addressed critical topics including knife crime, county lines, sexual health and relationships, online safety, aspirations, and anger management. Assemblies on drugs, hormonal changes, and AI versus reality on social media have also sparked valuable discussions and awareness among students.

Meanwhile, our Community Buddies Scheme remains one of SYA's most in-demand services. The scheme matches youth workers with vulnerable and isolated young people, supporting them to re-engage with their communities and build social confidence. Each pairing is carefully and individually matched to ensure long-term success, meaning that while demand and waiting lists remain high, outcomes are consistently positive and transformative for the young people involved.

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YEAR ENDED 31 MARCH 2025

Financial Review

The Management Committee has reviewed the reserves policy of Solent Youth Action in accordance with the guidelines issued by the Charity Commission.

It is the trustees' policy to maintain an unrestricted reserve sufficient to cover three months of operating expenses. Given the pandemic and the financial complications that have occurred in previous financial years, the trustees agree that adding to our reserves to enable financial security during unprecedented times needs to be considered, but not at the expense of developing services. Three months of operating expenditure is considered prudent (given the need to cover fluctuations in income) whilst taking into account the aims of the charity.

The majority of the activities of Solent Youth Action are funded by grants and donations. During the year ending 31 March 2025, we are exceptionally grateful to the following sources of funding:

- Children In Need
- Hampshire County Council
- The Tweed Family Foundation
- UK Youth Cost of Living
- UK Youth Adventures Away
- Places for People
- HAF
- George Balint Charitable Trust
- Groundwork
- The National Lottery
- The Hampshire and IOW Community Foundation Connecting Communities Fund
- The Hampshire and IOW Community Foundation Ford Fund
- Ben Rayner Sponsored Eastleigh 10k
- Kailea Hurcombe Sponsored Southampton Marathon
- Rathbones
- Other income from donations, subscriptions and fundraising

Thanks to the awards of these grants and kind donations, we have been able to continue to support the most vulnerable young people within our community.

Treasurers' report

The year ending 31st March 2025 was the eighteenth full year of operation for Solent Youth Action as an independent charity.

We have generated incoming resources of £94,305, of which voluntary income amounts to £29,739 and resources from charitable activities of £64,566. The distribution of our total funds in the year was £16,982 of unrestricted funds as set out in the Statement of Financial Activities on page 10 and accompanying notes.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

SOLENT YOUTH ACTION
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The Management Committee is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of SYA for the purposes of company law) are responsible for preparing the Trustees Annual 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

At the Board Meeting to be held a resolution will be proposed to re-appoint Mr Simon Howell of TC Group, The Granary, Hones Yard, Waverley Lane, Farnham, GU9 8BB as Independent Examiner for the year ending 31 March 2026.

Registered office:

12 Romsey Road
Eastleigh
Hampshire
SO50 9AL

Signed by order of the trustees



HARRIET CHAPMAN

Chair of Trustees

Date: 26/11/25

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF SOLENT
YOUTH ACTION A CHARITABLE COMPANY LIMITED BY GUARANTEE**

YEAR ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025, which are set out on pages 10 to 20.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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



Simon Howell FCCA
TC Group
The Granary
Hones Yard
Waverley Lane
Farnham
Surrey
GU9 8BB

Date: 10/12/2025

SOLENT YOUTH ACTION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM					
Incoming resources from generated funds:					
Donations and legacies	2	28,943	-	28,943	30,669
Investment income	3	777	-	777	685
Incoming resources from charitable activities					
Encouraging youth led volunteering projects	4	19	64,566	64,585	69,736
TOTAL INCOMING RESOURCES		29,739	64,566	94,305	101,090
EXPENDITURE ON					
Charitable activities					
Encouraging youth led volunteering projects	5	(12,252)	(99,035)	(111,287)	(97,768)
TOTAL RESOURCES EXPENDED		(12,252)	(99,035)	(111,287)	(97,768)
NET (EXPENDITURE)/INCOME FOR THE YEAR					
		17,487	(34,469)	(16,982)	3,322
Transfer between funds		(34,469)	34,469	-	-
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR					
		(16,982)	-	(16,982)	3,322
RECONCILIATION OF FUNDS					
Total funds brought forward		60,592	-	60,592	57,270
TOTAL FUNDS CARRIED FORWARD		43,610	-	43,610	60,592

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

SOLENT YOUTH ACTION

BALANCE SHEET

31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	1,973	2,630
CURRENT ASSETS			
Debtors	11	7,632	3,354
Cash at bank and in hand		44,283	75,744
		<u>51,915</u>	<u>79,098</u>
CREDITORS: Amounts falling due within one year	12	<u>(10,278)</u>	<u>(21,136)</u>
NET CURRENT ASSETS		<u>41,637</u>	<u>57,962</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,610</u>	<u>60,592</u>
NET ASSETS		<u>43,610</u>	<u>60,592</u>
FUNDS			
Restricted funds	14	-	-
Unrestricted funds	13	43,610	60,592
TOTAL FUNDS		<u>43,610</u>	<u>60,592</u>

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006. No members have required the company to obtain an audit of the accounts for the period in question in accordance with section 476. The trustees acknowledge their responsibility for:

- ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006;
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period, and of its income and expenditure for that financial period in accordance with sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company

These financial statements were approved by the board of trustees on the 26/11/25 and are signed on their behalf by:



HARRIET CHAPMAN
Trustee

Company Registration Number: 05307086

The notes on pages 11 to 19 form part of these financial statements.

SOLENT YOUTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with 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 in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

Solent Youth Action 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 note(s).

Incoming resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific conditions is recognised as earned (as related goods and services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Volunteers and donated services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, these contributions are included in the financial statements at an estimate based on the value of the contribution to the charity.

SOLENT YOUTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (*continued*)

Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with providing services to the charity's beneficiaries and include both the direct costs and support costs relating to those activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixture and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Individual fixed assets costing £500 or more are capitalised at cost.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SOLENT YOUTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (*continued*)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Taxation

As a charity the organisation is exempt from corporation tax on its activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes of financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

SOLENT YOUTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

2. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations			
Donations	<u>28,943</u>	<u>28,943</u>	<u>30,669</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank deposit account interest	<u>777</u>	<u>777</u>	<u>685</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Encouraging youth led volunteering projects:				
Grants	-	64,566	64,566	69,731
Other income	9	-	9	-
Projects	10	-	10	5
	<u>19</u>	<u>64,566</u>	<u>64,585</u>	<u>69,736</u>

Grants were received in the year from sources including Hampshire County Council, Hampshire and Isle of Wight Community Foundation, National Lottery, UK Youth Fund, Tweed Family Charitable Foundation and BBC Children In Need.

Income from charitable activities was £64,585 (2024 - £69,736) of which £64,566 (2024 - £69,731) was attributable to restricted and £19 (2024 - £5) was attributable to unrestricted funds.

SOLENT YOUTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

5. COSTS OF CHARITABLE ACTIVITIES

	Direct Costs	Support Costs	Total Funds 2025	Total Funds 2024
	£	£	£	£
Staff costs	78,121	-	78,121	63,836
Employers national insurance	773	-	773	480
Employers pensions	3,160	-	3,160	2,636
Rent	-	-	-	352
Staff travel	3,173	-	3,173	3,299
Staff training	356	-	356	129
Volunteer expenses	-	733	733	3,581
Equipment	8,822	-	8,822	8,235
Bank charges	-	-	-	64
Insurance	-	932	932	988
CRB checks	359	-	359	129
IT support and software	-	1,360	1,360	927
Telephone	-	1,567	1,567	1,624
Premises costs	-	3,566	3,566	2,969
Room hire	4,271	-	4,271	4,401
Printing, postage and stationery	-	705	705	416
Depreciation	-	657	657	877
Accountancy fees	-	840	840	767
Governance costs	6	1,892	1,892	2,058
	<u>99,035</u>	<u>12,252</u>	<u>111,287</u>	<u>97,768</u>

Expenditure on charitable activities was £111,287 (2024 - £97,768) of which £99,035 (2024 - £83,497) was attributable to restricted and £12,252 (2024 - £14,271) was attributable to unrestricted funds.

6. GOVERNANCE COSTS

	2025	2024
	£	£
Management committee costs	92	258
Independent Examination fee	1,800	1,800
	<u>2,058</u>	<u>2,058</u>

SOLENT YOUTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

7. NET (OUTGOING)/INCOMING RESOURCES

Net resources are stated after charging/(crediting):

	2025	2024
	£	£
Depreciation	657	877
Independent Examination fee	<u>1,800</u>	<u>1,800</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 (2024 – £nil).

Trustees' Expenses

During the year no trustees (2024 - nil) were reimbursed for out of pocket expenses for travelling totalling £nil (2024 - £nil).

9. STAFF COSTS AND EMOLUMENTS PARTICULARS OF EMPLOYEES

Total staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	78,121	63,836
Social security costs	773	480
Pension costs	<u>3,160</u>	<u>2,636</u>
	<u>82,054</u>	<u>66,952</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

2025	2024
No.	No.
<u>11</u>	<u>9</u>

No employee received remuneration of more than £60,000 during the year (2024 - None).

SOLENT YOUTH ACTION
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YEAR ENDED 31 MARCH 2025

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Total £
COST			
At 1 April 2024	5,968	7,309	13,277
Additions	-	-	-
At 31 March 2025	<u>5,968</u>	<u>7,309</u>	<u>13,277</u>
DEPRECIATION			
At 1 April 2024	3,375	7,272	10,647
Charge for the year	648	9	657
At 31 March 2025	<u>4,023</u>	<u>7,281</u>	<u>11,304</u>
NET BOOK VALUE			
At 31 March 2025	<u>1,945</u>	<u>28</u>	<u>1,973</u>
At 31 March 2024	<u>2,593</u>	<u>37</u>	<u>2,630</u>

11. DEBTORS

	2025 £	2024 £
Trade debtors including grants due	1,821	2,953
Prepayments and accrued income	5,811	401
	<u>7,632</u>	<u>3,354</u>

12. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	-
Social security and other taxes	1,721	1,891
Accruals and deferred income	8,557	19,245
	<u>10,278</u>	<u>21,136</u>

13. ANALYSIS OF MOVEMENTS IN UNRESTRICTED FUNDS

	Balance at 1 Apr 2024 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2025 £
General Fund	<u>60,592</u>	<u>29,739</u>	<u>(12,252)</u>	<u>(34,469)</u>	<u>43,610</u>

SOLENT YOUTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
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13. ANALYSIS OF MOVEMENTS IN UNRESTRICTED FUNDS (*continued*)

ANALYSIS OF MOVEMENTS IN UNRESTRICTED FUNDS – Previous year

	Balance at 1 Apr 2023	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2024
	£	£	£	£	£
General Fund	<u>53,266</u>	<u>31,359</u>	<u>(14,271)</u>	<u>(9,762)</u>	<u>60,592</u>

14. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS

	Balance at 1 Apr 2024	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2025
	£	£	£	£	£
Slams	-	4,118	(6,316)	2,198	-
Tweed Family Charitable Trust	-	9,878	(15,152)	5,274	-
HIWCF	-	9,793	(15,021)	5,228	-
National Lottery	-	15,037	(23,065)	8,028	-
Hampshire County Council	-	15,990	(24,526)	8,536	-
Groundwork UK	-	1,000	(1,534)	534	-
UK Youth Foundation	-	8,000	(12,271)	4,271	-
Place for People	-	750	(1,150)	400	-
	<u>-</u>	<u>64,566</u>	<u>(99,035)</u>	<u>34,469</u>	<u>-</u>

ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS – Previous year

	Balance at 1 Apr 2023	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2024
	£	£	£	£	£
Slams	4,004	9,825	(15,661)	1,832	-
Tweed Family Charitable Trust	-	8,126	(9,202)	1,076	-
HIWCF	-	7,662	(8,677)	1,015	-
National Lottery	-	10,071	(11,405)	1,334	-
Hampshire County Council	-	19,880	(22,512)	2,632	-
Screwfix Foundation	-	5,000	(5,662)	662	-
UK Youth Foundation	-	6,667	(7,550)	883	-
United Way	-	1,500	(1,699)	199	-
Anton Jurgens Charitable Trust	-	1,000	(1,129)	129	-
	<u>4,004</u>	<u>69,731</u>	<u>(83,497)</u>	<u>9,762</u>	<u>-</u>

SOLENT YOUTH ACTION
NOTES TO THE FINANCIAL STATEMENTS
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15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	2025 Total Funds
	£	£	£
Fixed assets	1,973	-	1,973
Current assets	7,632	-	7,632
Cash at bank	39,321	4,962	44,283
Current Liabilities	(5,316)	(4,962)	(10,278)
	<u>43,610</u>	<u>-</u>	<u>43,610</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS – Previous year

	Unrestricted Funds	Restricted Funds	2024 Total Funds
	£	£	£
Fixed assets	2,630	-	2,630
Current assets	3,354	-	3,354
Cash at bank	60,247	15,497	75,744
Current Liabilities	(5,639)	(15,497)	(21,136)
	<u>60,592</u>	<u>-</u>	<u>60,592</u>

16. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2024 – nil).