

YOUTH ACTION & DIVERSITY TRUST LTD

England & Wales · Charity number 1118218

Details

Status Registered

Legal form Charitable company

Company number [05905999](#)

Registered 2007-03-05

Register [View on the Charity Commission register](#)

Contact

Address North Cray Neighbourhood Centre
1 Davis Way
Sidcup
DA14 5JR

Phone 02083083862

Email yadt@sky.com

Website www.youthactiondiversitytrust.co.uk

Activities

Objects: A) TO MEET THE PHYSICAL, MENTAL AND SPIRITUAL NEEDS OF CHILDREN AND YOUNG PEOPLE THROUGH THE PROVISION OF A WIDE RANGE OF ACTIVITIES AND STRUCTURES FOR SUPPORTING YOUNG PEOPLE AND TO PROMOTE THE DEVELOPMENT OF NEW AND INNOVATIVE PROGRAMMES THAT WILL FURTHER EDUCATE AND ENHANCE THE LIVES OF CHILDREN AND YOUNG PEOPLE AND IMPROVE THEIR QUALITY OF LIFE B) TO ADVANCE THE EDUCATION AND TRAINING OF YOUTH PROFESSIONALS.

Activities: The primary objective is to meet the physical and mental needs of children and young people and their families through the provision of a wide range of activities and structures for supporting young people and to promote the development of new and innovative programs that will further educate and enhance the lives of children and young people and improve their quality of life.

Classification

- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE GREENWICH, BEXLEY, DARTFORD, LEWISHAM, LONDON AND KENT.
- Kent
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£196,320	£217,909	-	-
2024-03-31	£298,071	£300,412	-	-
2023-03-31	£288,830	£302,474	-	-
2022-03-31	£270,969	£262,998	-	-
2021-03-31	£242,597	£196,700	-	-

Trustees

Name	Role	Appointed
JULIE THORNTON	Chair	
DAWN WHITE		

YOUTH ACTION & DIVERSITY TRUST LTD

England & Wales - Charity number 1118218

Accounts

Charity registration number 1118218 (England and Wales)

Company registration number 05905999

YOUTH ACTION AND DIVERSITY TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



YOUTH ACTION AND DIVERSITY TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

The trustees	D White J Thornton
Secretary	G Redding
Charity number	1118218
Company number	05905999
Principal address	North Cray Neighbourhood Centre 1 Davis Way Sidcup Kent DA14 5JR
Registered office	North Cray Neighbourhood Centre 1 Davis Way Sidcup Kent DA14 5JR
Independent examiner	Jon Williamson FCA 61 London Road Maidstone Kent ME16 8TX

YOUTH ACTION AND DIVERSITY TRUST LIMITED

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YOUTH ACTION AND DIVERSITY TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

This has been a very challenging year due to the continuing Cost-of-Living crisis affecting utility and maintenance costs and the loss of the Parkside Community Centre. Last year we reported the Hurst Community Centre being returned to the Local Authority and this year in June 2024 we reported issues with the ceiling at the Parkside Community Centre. The Council investigation took until October 2024 when they instructed us to shut the centre as the roof had collapsed and the building declared unsafe. All groups from the Centre were found new venues to carry on their groups including the Nursery. However the Council made no attempt to reimburse YADT and we are still waiting for the surrender of the lease even though the building has been raised to the ground. This is noted in the financial review.

In addition to the loss of income from Parkside Community Centre being closed the Council tried to cut the small grant we receive each year as we now had less centres. The grant was never originally linked to the Parkside Community Centre or the Hurst Community Centre but again reflects the challenging times we have working with Bexley Council.

Over the past five years we have made numerous complaints about the Council not providing us with invoices for maintenance and utility costs and despite assurances from the Leader of the Council we still await all 4 quarter bills for this financial period. This is making it impossible for our Chief Executive and Trustees to be clear about our financial position and prevents clear cash-flow projections moving forward.

At the North Cray Neighbourhood Centre limited activities for young people continued with access to our sports facilities and two parks. This included regular football sessions and sports activities. We have been able to continue providing support to young people and their families living with Autism and ADHD through our Behavioural Support Service although we have not been able to support as many hard to reach families as we would like due to the lack of funding and lack of partnership work with the Council and CAMHS even though they have a three year waiting list in some areas. This means that families are left unsupported and desperate for help.

We have been able to continue with the adult support activities providing support with isolation, mental health and social events throughout the year. These services have been described as a lifeline for senior members of our local community and provide a social environment for reducing loneliness.

The main focus of this year has been to provide community services through the North Cray Neighbourhood Centre and the Parkside Community Centre. Whilst the Parkside Community Centre has now closed we have been able to support more community groups although increasing income generation is limited due to financial pressures on community groups and hard for YADT to compete with rising costs. There is also a lot of pressure to get the Council to complete maintenance repairs and we have several issues with heating, air conditioning, lifts and roof leaks which remain unresolved.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Although a limited amount of youth engagements was completed the Charity still managed to engage 2268 young people aged 8 to 12 years in positive activities through our Multi Use Games Area and our playgrounds and 1790 young people aged between 12 and 17 years in positive activities mainly sport. These activities were provided by the Charity from its own resources and are essential in reducing anti-social behaviour and providing space for young people to socialise and have fun. The centre also provides a safe haven for young people with Autism and ADHD.

The Behavioural support service worked with 296 young people and their families providing support with understanding Autism and ADHD and working to reduce Anger Management. The service received referrals from GP Surgeries together with Schools and Colleges.

Throughout the year 106 young people were engaged through our workshops on cooking, confidence drama and sports completing over 676 hours of engagement. The Behavioural Support Service also engaged with 47 families through parental workshops focusing on Autism, Anger Management and ADHD and completing over 470 hours of learning.

The adult services completed over 2614 engagements through social clubs, games clubs and coffee mornings reducing isolation and stimulating mental wellbeing for senior members of our local community and running throughout the year.

These are amazing achievements considering the financial constraints and the fact that these services were provided through the Charities own resources and without Council support or partnership work.

Financial review

Income for this financial year has been challenging because of the closure of the Parkside Community Centre at the end of October resulting in a loss of circa £12000 income.

The Trustees have also been astounded by the lack of Council support and their desire to cut the grant in Bexley due to the Parkside Centre being closed by the council who failed to maintain the building and were very quick to pull it down.

The North Cray Neighbourhood Centre continue to provide steady income and considerable effort has been made to reduce costs in all areas. This has been challenging due to the utility costs remaining high and large increases in local Authority costs across the board. The year ahead remains challenging as costs continue to remain high and it is important that the Charity maximises hire of the venues to bring in new income streams.

However this is further compounded by the Council failing to provide maintenance and utility invoices for the year resulting in challenges for the Charity in cash-flow and budgeting the charity accounts. It is very difficult to raise costs to groups who are themselves financially challenged when the council continues to raise costs, fails to produce timely invoicing and shows no commitment to community partnership work.

The Charity was able to provide some support to young people and their families through the Behavioural Support Service using existing Charity funds and maintained the Adult services after the London and Quadrant funding period ended. The overall support has reduced as the Charity has multiple challenges with costs, unknown council maintenance and utility costs and a cost of living crisis.

The total funds carried forward as of 31 March 2025 amount to £30,033. The Trustees have examined the Charity requirements for reserves in the light of the main risk to the organisation and are of the opinion that this is sufficient to meet the future working capital requirements.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

It is important that we recognise the financial challenges ahead as the Charity struggles to meet financial costs whilst balancing a reasonable income stream from the hire of our venues. This means there will be challenging decisions to be made around staff numbers and the continuation of existing services provided by the Charity. It also means that outstanding works may be delayed if funding is not available e.g. repair to parks, redecoration and maintenance.

The Trustees are furious over the Council lack of support and lack of professionalism in raising invoices and declaring costs. This leaves the Charity vulnerable as we cannot clarify financial positions or project cash-flow demands moving forward.

YADT is keen to continue our own youth activities and parent workshops for the coming year and to continue our support groups and Behavioural Support Services expanding this to meet the increasing demand for mental health support for young people and their families as well as providing fun activities.

However this will be subject to financial constraints and services may be limited if costs continue to rise. We will also be looking to maintain our work with adults reducing isolation and loneliness and helping older people to engage in social and physical activities to improve wellbeing.

The Trustees feel extremely let down by Bexley Council and for the first time have realistically had to consider whether the charity can continue to work in Bexley faced with such serious issues.

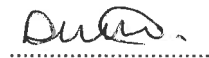
Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D White

J Thornton

The trustees' report was approved by the Board of Trustees.



.....
D White

Trustee

Date: 17-12-25.....

YOUTH ACTION AND DIVERSITY TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUTH ACTION AND DIVERSITY TRUST LIMITED

I report to the trustees on my examination of the financial statements of Youth Action And Diversity Trust Limited (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements to be reached.



J Williamson FCA

Levicks

61 London Road
Maidstone
Kent
ME16 8TX

Dated: 19/12/2025

YOUTH ACTION AND DIVERSITY TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	9,147	13,480
Charitable activities	4	185,996	282,818
Investments	5	1,177	1,773
Total income		<u>196,320</u>	<u>298,071</u>
Expenditure on:			
Charitable activities	6	217,909	300,412
Total expenditure		<u>217,909</u>	<u>300,412</u>
Net expenditure and movement in funds		(21,589)	(2,341)
Reconciliation of funds:			
Fund balances at 1 April 2024		51,622	53,963
Fund balances at 31 March 2025		<u>30,033</u>	<u>51,622</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		365		1,005
Current assets					
Debtors	13	4,728		9,483	
Cash at bank and in hand		72,765		64,460	
		<u>77,493</u>		<u>73,943</u>	
Creditors: amounts falling due within one year	14	<u>(47,825)</u>		<u>(23,326)</u>	
Net current assets			29,668		50,617
Total assets less current liabilities			<u>30,033</u>		<u>51,622</u>
The funds of the charity					
Unrestricted funds	16		30,033		51,622
			<u>30,033</u>		<u>51,622</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 17-12-25.



D White
Trustee

Company registration number 05905999 (England and Wales)

YOUTH ACTION AND DIVERSITY TRUST LIMITED

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

1 Accounting policies

Charity information

Youth Action And Diversity Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is North Cray Neighbourhood Centre, 1 Davis Way, Sidcup, Kent, DA14 5JR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	9,147	13,480

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Youth work		
Other income	8,921	7,727
Community hall		
Other income	60,000	60,000
Hall hire		
Charitable rental income	117,075	195,091
Other income	-	20,000
	<u>185,996</u>	<u>282,818</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,177</u>	<u>1,773</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities	Youth work		Community hall	Hall hire		Total	Youth work		Community hall	Hall hire		Total
	2025	2024	2025	2025	2024	2025	2025	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£	£	£	£	£	£
Direct costs												
Staff costs	39,910	34,612	51,920	126,442	43,924	50,320	75,480	169,724				
Depreciation and impairment	256	128	256	640	256	128	257	641				
Purchases	681	-	-	681	728	-	-	728				
Training, licences and subscriptions	815	-	-	815	159	-	-	159				
Travel	3,589	-	-	3,589	2,941	-	-	2,941				
Rates and water	-	-	4,688	4,688	146	-	6,142	6,288				
Light and heat	-	-	8,568	8,568	9,509	-	14,291	23,800				
Repairs and maintenance	-	-	12,241	12,241	585	-	7,379	7,964				
Insurance	-	-	2,286	2,286	-	-	4,200	4,200				
Cleaning	-	-	1,839	1,839	-	-	3,492	3,492				
Legal and professional	-	-	-	-	-	-	5,874	5,874				
	<u>45,251</u>	<u>34,740</u>	<u>81,798</u>	<u>161,789</u>	<u>58,248</u>	<u>50,448</u>	<u>117,115</u>	<u>225,811</u>				
Share of support and governance costs (see note 7)												
Support	36,138	12,476	4,348	52,962	47,274	19,245	5,004	71,523				
Governance	1,263	632	1,263	3,158	1,231	616	1,231	3,078				
	<u>82,652</u>	<u>47,848</u>	<u>87,409</u>	<u>217,909</u>	<u>106,753</u>	<u>70,309</u>	<u>123,350</u>	<u>300,412</u>				
Analysis by fund												
Unrestricted funds	82,652	47,848	87,409	217,909	106,753	70,309	123,350	300,412				

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	3,307	3,762
Rates and water	6,904	8,810
Light and heat	12,851	21,436
Repairs and maintenance	15,374	18,099
Insurance	3,429	3,424
Cleaning	2,758	5,238
Telephone	970	3,031
Postage and stationary	933	2,126
Printing	1,052	1,185
Travel	5,383	4,412
Governance costs	3,159	3,078
	<u>56,120</u>	<u>74,601</u>

Analysed between:

Youth work	37,401	48,505
Community hall	13,108	19,861
Hall hire	5,611	6,235
	<u>56,120</u>	<u>74,601</u>

Governance costs comprise:

	2025	2024
	£	£
Independent examination fees	1,944	1,872
Legal and professional	1,076	987
Bank charges	139	219
	<u>3,159</u>	<u>3,078</u>

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,944	1,872
Depreciation of owned tangible fixed assets	640	641
	<u>2,584</u>	<u>2,513</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management staff	1	1
Community workers	6	10
Total	<u>7</u>	<u>11</u>

Employment costs

	2025 £	2024 £
Wages and salaries	121,087	162,916
Social security costs	5,446	6,595
Other pension costs	3,216	3,975
	<u>129,749</u>	<u>173,486</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows £49,920 (2024: £49,920).

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	28,870
At 31 March 2025	<u>28,870</u>
Depreciation and impairment	
At 1 April 2024	27,865
Depreciation charged in the year	640
At 31 March 2025	<u>28,505</u>
Carrying amount	
At 31 March 2025	<u>365</u>
At 31 March 2024	<u>1,005</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors		2025	2024
		£	£
Amounts falling due within one year:			
Prepayments and accrued income		4,728	9,483
		<u> </u>	<u> </u>
14 Creditors: amounts falling due within one year		2025	2024
		£	£
Accruals and deferred income		47,825	23,326
		<u> </u>	<u> </u>
15 Retirement benefit schemes		2025	2024
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		3,216	3,975
		<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	51,622	196,320	(217,909)	30,033
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:		At 1 April 2023 £	Incoming resources £	Resources expended £
General funds		53,963	298,071	(300,412)
		<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

YOUTH ACTION & DIVERSITY TRUST LTD

England & Wales - Charity number 1118218

Accounts

Charity registration number 1118218

Company registration number 05905999 (England and Wales)

YOUTH ACTION AND DIVERSITY TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

YOUTH ACTION AND DIVERSITY TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

The trustees	D White J Thornton
Secretary	G Redding
Charity number	1118218
Company number	05905999
Principal address	North Cray Neighbourhood Centre 1 Davis Way Sidcup Kent DA14 5JR
Registered office	North Cray Neighbourhood Centre 1 Davis Way Sidcup Kent DA14 5JR
Independent examiner	Jon Williamson FCA 61 London Road Maidstone Kent ME16 8TX

YOUTH ACTION AND DIVERSITY TRUST LIMITED

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YOUTH ACTION AND DIVERSITY TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Once again this has been a very challenging year due to the Cost-of-Living crisis affecting utility and maintenance costs across the three Community Centre managed by YADT. At the end of last year we reported that the Hurst Community Centre was being returned to the Local Authority due to the increase in costs and the desire for the charity to maintain good community services through our other two centres. This proved very challenging as the Local Authority did not engage with us in a meaningful way until August 2023 and failed to provide legal documents until November 2023. The Local Authority put every obstacle in our way and the Centre was finally returned to them in March 2024 once all of the Charity Commission guidance and Local Authority legal work was completed through our Solicitors. This long delayed process put additional strains on both our Management Team and financial resources as well as additional costs for Solicitors and Surveyors.

At the North Cray Neighbourhood Centre limited activities for young people continued with access to our sports facilities and two parks. This included regular football sessions and sports activities. Most importantly we were able to continue providing support to young people and their families living with Autism and ADHD through our Behavioural Support Service. The Behaviour Support Service also worked with parents through our workshops looking at anger management, autism and ADHD.

Following the funding from London and Quadrant last year we have been able to continue with the adult support activities providing support with isolation, mental health and social events throughout the year. These services have been described as a lifeline for senior members of our local community and provide a social environment for reducing loneliness.

The main focus of this year has been to provide community services through the North Cray Neighbourhood Centre and the Parkside Community Centre. We are delighted that the centre is now being used for Childrens Services and Health Services bringing new support into the local community.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

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

Achievements and performance

Significant activities and achievements against objectives

Although a limited amount of youth engagements was completed the Charity still managed to engage 400 young people through our Play Ranger scheme, 2749 young people aged 8 to 12 years in positive activities through our Multi Use Games Area and our playgrounds and 1744 young people aged between 12 and 17 years in positive activities mainly sport. These activities were provided by the Charity from its own resources and are essential in reducing anti-social behaviour and providing space for young people to socialise and have fun.

The Behavioural support service worked with 206 young people and their families providing support with understanding Autism and ADHD and working to reduce Anger Management. The service received referrals from CAMHS, Social Services and GP Surgeries together with Schools and Colleges.

Throughout the year 88 young people were engaged through our workshops on cooking, confidence drama and sports completing over 590 hours of engagement. The Behavioural Support Service also engaged with 84 families through parental workshops focusing on Autism, Anger Management and ADHD and completing over 840 hours of learning.

The adult services completed over 2800 hours of engagement through social clubs, games clubs and coffee mornings reducing isolation and stimulating mental wellbeing for senior members of our local community and running throughout the year.

These are amazing achievements considering the financial constraints and the fact that these services were provided through the Charities own resources.

Financial review

Income for this financial year has been challenging because of the continued costs of the Hurst Community Centre before we were able to return it to the local authority in March 2024 and with this process taking nearly a year to get the local authority to engage the Solicitors costs and Survey costs were an additional burden.

The North Cray Neighbourhood Centre and the Parkside Community Centre continue to provide steady income and considerable effort has been made to reduce costs in all areas. This has been challenging due to the utility costs remaining high and large increases in local Authority costs across the board. The year ahead remains challenging as costs continue to remain high and it is important that the Charity maximises hire of the venues to bring in new income streams.

The Charity was able to provide some support to young people and their families through existing Charity funds and maintained the Adult services after the London and Quadrant funding period ended.

The total funds carried forward as of 31 March 2024 amount to £51,622. The Trustees have examined the Charity requirements for reserves in the light of the main risk to the organisation and are of the opinion that this is sufficient to meet the future working capital requirements.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The key factor for the Charity this year is to maximise the space available at the two Community Centres to increase income and minimise expenditure. This will ensure that the local community have access to a range of cost effective services.

It is important that we recognise the financial challenges ahead as the Charity struggles to meet financial costs whilst balancing a reasonable income stream from the hire of our venues. This means there will be challenging decisions to be made around staff numbers and the continuation of existing services provided by the Charity. It also means that outstanding works may be delayed if funding is not available eg repair to parks, redecoration and maintenance.

YADT is keen to continue our own youth activities and parent workshops for the coming year and to continue our support groups and Behavioural Support Services expanding this to meet the increasing demand for mental health support for young people and their families as well as providing fun activities. However this will be subject to financial constraints and services may be limited if costs continue to rise. We will also be looking to increase our work with adults reducing isolation and loneliness and helping older people to engage in social and physical activities to improve wellbeing.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D White

J Thornton

The trustees' report was approved by the Board of Trustees.

G Redding

Trustee

23 October 2024

YOUTH ACTION AND DIVERSITY TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUTH ACTION AND DIVERSITY TRUST LIMITED

I report to the trustees on my examination of the financial statements of Youth Action And Diversity Trust Limited (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of UK, which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

J Williamson FCA

Levicks

61 London Road
Maidstone
Kent
ME16 8TX

Dated: 5 November 2024

YOUTH ACTION AND DIVERSITY TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	13,480	12,480
Charitable activities	4	282,818	276,350
Investments	5	1,773	-
Total income		298,071	288,830
Expenditure on:			
Charitable activities	6	300,412	302,474
Total expenditure		300,412	302,474
Net expenditure and movement in funds		(2,341)	(13,644)
Reconciliation of funds:			
Fund balances at 1 April 2023		53,963	67,607
Fund balances at 31 March 2024		51,622	53,963

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		1,005		547
Current assets					
Debtors	13	9,483		3,541	
Cash at bank and in hand		64,460		71,937	
		<u>73,943</u>		<u>75,478</u>	
Creditors: amounts falling due within one year	14	<u>(23,326)</u>		<u>(22,062)</u>	
Net current assets			50,617		53,416
Total assets less current liabilities			<u>51,622</u>		<u>53,963</u>
Net assets excluding pension liability			51,622		53,963
			<u><u>51,622</u></u>		<u><u>53,963</u></u>
The funds of the charity					
Unrestricted funds			51,622		53,963
			<u>51,622</u>		<u>53,963</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 23 October 2024

D White
Trustee

Company registration number 05905999 (England and Wales)

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Youth Action And Diversity Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is North Cray Neighbourhood Centre, 1 Davis Way, Sidcup, Kent, DA14 5JR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% Straight line
-----------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Grants receivable	13,480	12,480

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Youth work		
Other income	7,727	1,933
Community hall		
Other income	60,000	60,000
Hall hire		
Charitable rental income	195,091	214,417
Other income	20,000	-
	<u>282,818</u>	<u>276,350</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>1,773</u>	<u>-</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Youth work	Community hall	Hall hire	Total	Youth work	Community hall	Hall hire	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	43,924	50,320	75,480	169,724	41,582	52,345	78,265	172,192
Depreciation and impairment	256	128	257	641	135	68	136	339
Purchases	728	-	-	728	1,653	-	-	1,653
Training, licences and subscriptions	159	-	-	159	447	-	-	447
Travel	2,941	-	-	2,941	1,286	-	-	1,286
Rates and water	146	-	6,142	6,288	-	-	7,047	7,047
Repairs and maintenance	9,509	-	14,291	23,800	-	-	13,931	13,931
Insurance	585	-	7,379	7,964	-	-	15,589	15,589
Cleaning	-	-	4,200	4,200	-	-	3,510	3,510
Telephone	-	-	3,492	3,492	-	-	3,175	3,175
Donations	-	-	-	-	-	-	100	100
Legal and professional	-	-	5,874	5,874	-	-	-	-
	<u>58,248</u>	<u>50,448</u>	<u>117,115</u>	<u>225,811</u>	<u>45,103</u>	<u>52,413</u>	<u>121,753</u>	<u>219,269</u>
Share of support and governance costs (see note 7)								
Support	47,274	19,245	5,004	71,523	61,969	15,569	2,480	80,018
Governance	1,231	616	1,231	3,078	3,045	47	95	3,187
	<u>106,753</u>	<u>70,309</u>	<u>123,350</u>	<u>300,412</u>	<u>110,117</u>	<u>68,029</u>	<u>124,328</u>	<u>302,474</u>
Analysis by fund								
Unrestricted funds	<u>106,753</u>	<u>70,309</u>	<u>123,350</u>	<u>300,412</u>	<u>110,117</u>	<u>68,029</u>	<u>124,328</u>	<u>302,474</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	3,762	3,580
Rates and water	8,810	10,493
Light and heat	21,436	27,514
Repairs and maintenance	18,099	19,836
Insurance	3,424	5,673
Cleaning	5,238	4,762
Telephone	3,031	4,055
Postage and stationary	2,126	1,841
Printing	1,185	2,264
Travel	4,412	-
Governance costs	3,078	3,187
	<u>74,601</u>	<u>83,205</u>

Analysed between:

Youth work	48,505	65,014
Community hall	19,861	15,616
Hall hire	6,235	2,575
	<u>74,601</u>	<u>83,205</u>

Governance costs comprise:

	2024 £	2023 £
Audit fees	1,872	1,801
Legal and professional	987	1,150
Bank charges	219	236
	<u>3,078</u>	<u>3,187</u>

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,872	1,801
Depreciation of owned tangible fixed assets	641	339
	<u>2,513</u>	<u>2,140</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Management staff	1	1
Community workers	10	11
	<hr/>	<hr/>
Total	11	12
	<hr/> <hr/>	<hr/> <hr/>

Employment costs

	2024	2023
	£	£
Wages and salaries	162,916	166,128
Social security costs	6,595	5,788
Other pension costs	3,975	3,856
	<hr/>	<hr/>
	173,486	175,772
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows £49,920 (2023: £48,000).

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2023	27,771
Additions	1,099
	<hr/>
At 31 March 2024	28,870
	<hr/>
Depreciation and impairment	
At 1 April 2023	27,224
Depreciation charged in the year	641
	<hr/>
At 31 March 2024	27,865
	<hr/>
Carrying amount	
At 31 March 2024	1,005
	<hr/> <hr/>
At 31 March 2023	547
	<hr/> <hr/>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Prepayments and accrued income		9,483	3,541
		<u> </u>	<u> </u>
14 Creditors: amounts falling due within one year		2024	2023
		£	£
Accruals and deferred income		23,326	22,062
		<u> </u>	<u> </u>
15 Retirement benefit schemes		2024	2023
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		3,975	3,856
		<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	53,963	298,071	(300,412)	51,622
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	67,607	288,830	(302,474)	53,963
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

YOUTH ACTION & DIVERSITY TRUST LTD

England & Wales - Charity number 1118218

Accounts

Charity registration number 1118218

Company registration number 05905999 (England and Wales)

YOUTH ACTION AND DIVERSITY TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

YOUTH ACTION AND DIVERSITY TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

The trustees	D White J Thornton
Secretary	G Redding
Charity number	1118218
Company number	05905999
Principal address	North Cray Neighbourhood Centre 1 Davis Way Sidcup DA14 5JR
Registered office	North Cray Neighbourhood Centre 1 Davis Way Sidcup DA14 5JR
Independent examiner	Jon Williamson FCA 61 London Road Maidstone Kent ME16 8TX

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YOUTH ACTION AND DIVERSITY TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

This year started out rebuilding following the two years of pandemic only to be challenged by the Cost-of-Living crisis affecting utility and maintenance costs across the three Community Centre managed by YADT. Following the constraints of the Pandemic as the Charity started to recover the effects of the cost-of-living crisis, through the winter months, had a huge impact on the cost of gas, water and electric. The Charity was also affected by significant increases in Business Insurance, maintenance and grounds costs from the Council. The impact of these significant increase in costs meant that many planned new activities for young people could not go ahead and whilst general services were maintained the development of new activities was limited. The other significant impact on our services was the delay in the Council providing quarterly invoices which meant we did not find out many of the increased utility and maintenance costs until February 2023

Throughout the year limited activities for young people continued with access to our sports facilities and parks. This included regular football sessions and sports activities. Most importantly we were able to continue providing support to young people and their families living with Autism and ADHD through our Behavioural Support Service. The Behaviour Support Service also worked with parents through our workshops looking at anger management, autism and ADHD.

During the year the Charity was supported by the London and Quadrant Foundation which allowed our adult support activities to continue providing support with isolation, mental health and social events throughout the year. These services have been described as a lifeline for senior members of our local community.

As a result of the loss of income through the pandemic and the significant increase in costs through the cost-of-living crisis the Trustees have made the difficult decision to return the Hurst Community Centre lease to the Council and to focus on the existing two centres at North Cray and Parkside. The Hurst Community Centre has made a loss over the past few years having seen a huge increase in costs and seen a reduction in the number of groups using the centre. The Charity need to reduce these costs and focus back on our core Centres to deliver our much-needed activities and support for both young people and their families.

In contrast the North Cray Neighbourhood Centre and the Parkside Community Centre has seen an increase in user groups and are well placed to consolidate all of our Charity works from these two centres without a significant impact upon the wider community. This also means that youth activities can be increased, adult services maintained, and Behavioural Support Services widened to meet the increasing need for mental health support for young people and their families.

Achievements and performance

Significant activities and achievements against objectives

Although a limited amount of youth engagements was completed the Charity still managed to engage 500 young people through our Play Ranger scheme, 3080 young people aged 8 to 12 years in positive activities through our Multi Use Games Area and our playgrounds and 2215 young people aged between 12 and 17 years in positive activities mainly sport. These activities were provided by the Charity from its own resources.

The Behavioural support service supported 122 young people throughout the year and 124 young people through our workshops on cooking, confidence drama and sports completing over 750 hours of engagement. The Behavioural Support Service also engaged with 98 families through parental workshops focusing on Autism, Anger Management and ADHD and completing over 980 hours of learning.

The adult services completed over 2860 hours of engagement through social clubs, games clubs and coffee mornings reducing isolation and stimulating mental wellbeing for senior members of our local community and running throughout the year.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Income for this financial year has increased through the North Cray Neighbourhood Centre and Parkside Community Centre but reduced at the Hurst Community Centre due to groups not returning after the pandemic, groups closing and the centre suffering from anti-social behaviour. The Expenditure of all three centres has increased although the cost-of-living crisis particularly affected utilities at the Hurst Community Centre being an old building with significant maintenance issues. The viability of the Hurst Community Centre has been reviewed by the Trustees and a decision to return the lease for the Centre to the council is aimed at ensuring the continuation of our key services through our main centre at the North Cray Neighbourhood Centre and smaller Parkside Community Centre.

The Charity was able to provide some support to young people and their families through existing Charity funds and to vulnerable or isolated adults with support from a London and Quadrant Foundation grant.

The total funds carried forward as of 31 March 2023 amount to £53,962 (2022: £67,607). The Trustees have examined the Charity requirements for reserves in the light of the main risk to the organisation and are of the opinion that this is sufficient to meet the future working capital requirements.

Plans for future periods

The key factor for the Charity this year is to maximise the space available at the two Community Centres to increase income and minimise expenditure. The return of the Hurst Community Centre lease is important to reduce our costs whilst maintaining good community services for the residents. It is recognised that the return of the lease will take time and the trustees have factored in costs in maintaining the centre until the smooth transition can be completed.

The North Cray Neighbourhood Centre is looking to bring Health Services back into the centre and increase the space available for education/tuition groups supporting young people.

YADT has planned our own youth activities and parent workshops for the coming year and will continue our support groups and Behavioural Support Services expanding this to meet the increasing demand for mental health support for young people and their families as well as providing fun activities.

We will also be looking to increase our work with adults reducing isolation and loneliness and helping older people to engage in social and physical activities to improve wellbeing.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D White

J Thornton

The trustees' report was approved by the Board of Trustees.

G Redding

Secretary

13 December 2023

YOUTH ACTION AND DIVERSITY TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUTH ACTION AND DIVERSITY TRUST LIMITED

I report to the trustees on my examination of the financial statements of Youth Action And Diversity Trust Limited (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of UK, which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Levicks

61 London Road
Maidstone
Kent
ME16 8TX

Dated: 18 December 2023

YOUTH ACTION AND DIVERSITY TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	12,480	57,277
Charitable activities	4	276,350	213,683
Investments	5	-	9
Total income		<u>288,830</u>	<u>270,969</u>
Charitable activities	6	<u>302,474</u>	<u>262,998</u>
Net income/(expenditure) and movement in funds		(13,644)	7,971
Reconciliation of funds:			
Fund balances at 1 April 2022		<u>67,607</u>	<u>59,636</u>
Fund balances at 31 March 2023		<u><u>53,963</u></u>	<u><u>67,607</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		547		65
Current assets					
Debtors	12	3,541		3,389	
Cash at bank and in hand		71,937		79,478	
		<u>75,478</u>		<u>82,867</u>	
Creditors: amounts falling due within one year	13	22,062		15,325	
		<u>22,062</u>		<u>15,325</u>	
Net current assets			53,416		67,542
Total assets less current liabilities			<u>53,963</u>		<u>67,607</u>
The funds of the charity					
Unrestricted funds			53,963		67,607
			<u>53,963</u>		<u>67,607</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 13 December 2023

D White
Trustee

Company registration number 05905999 (England and Wales)

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Youth Action And Diversity Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is North Cray Neighbourhood Centre, 1 Davis Way, Sidcup, DA14 5JR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Grants receivable	12,480	57,277

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Youth work		
Sale of goods	-	-
Other income	1,933	4,480
Community hall		
Other income	60,000	61,220
Hall hire		
Charitable rental income	214,417	147,983
	<u>276,350</u>	<u>213,683</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	-	9
	<u>-</u>	<u>9</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Expenditure on charitable activities

	Youth work	Community hall	Hall hire	Total	Youth work	Community hall	Hall hire	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	41,582	52,345	78,265	172,192	43,602	49,529	74,294	167,425
Depreciation and impairment	136	68	136	340	33	66	66	165
Purchases	1,653	-	-	1,653	797	-	-	797
Training, licences and subscriptions	447	-	-	447	1,516	-	-	1,516
Travel	1,286	-	-	1,286	4,759	-	-	4,759
Rates and water	-	-	7,047	7,047	-	-	3,045	3,045
Repairs and maintenance	-	-	13,931	13,931	-	-	9,250	9,250
Insurance	-	-	15,589	15,589	-	-	11,433	11,433
Cleaning	-	-	3,510	3,510	-	-	2,846	2,846
Telephone	-	-	3,175	3,175	-	-	3,061	3,061
Donations	-	-	100	100	-	-	-	-
	<u>45,104</u>	<u>52,413</u>	<u>121,753</u>	<u>219,270</u>	<u>50,707</u>	<u>49,595</u>	<u>103,995</u>	<u>204,297</u>
Share of support and governance costs (see note 7)								
Support	61,969	15,569	2,480	80,018	40,641	13,231	1,521	55,393
Governance	3,044	47	95	3,186	3,308	-	-	3,308
	<u>110,117</u>	<u>68,029</u>	<u>124,328</u>	<u>302,474</u>	<u>94,656</u>	<u>62,826</u>	<u>105,516</u>	<u>262,998</u>
Analysis by fund								
Unrestricted funds	<u>110,117</u>	<u>68,029</u>	<u>124,328</u>	<u>302,474</u>	<u>94,656</u>	<u>62,826</u>	<u>105,516</u>	<u>262,998</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs allocated to activities

	2023 £	2022 £
Staff costs	3,580	3,540
Rates and water	10,493	4,568
Light and heat	27,514	13,560
Repairs and maintenance	19,836	19,308
Insurance	5,673	3,750
Cleaning	4,762	4,592
Telephone	4,055	2,962
Postage and stationary	1,841	929
Printing	2,264	2,184
Governance costs	3,186	3,308
	<u>83,204</u>	<u>58,701</u>
Analysed between:		
Youth work	65,013	43,949
Community hall	15,616	13,231
Hall hire	2,575	1,521
	<u>83,204</u>	<u>58,701</u>
	2023	2022
Governance costs comprise:	£	£
Audit fees	1,800	1,590
Legal and professional	1,150	1,651
Bank charges	236	67
	<u>3,186</u>	<u>3,308</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Managment staff	1	1
Community workers	11	9
Total	<u>12</u>	<u>10</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	166,128	160,655
Social security costs	5,788	6,434
Other pension costs	3,856	3,876
	<u>175,772</u>	<u>170,965</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows £48,000 (2022: £48,480).

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	26,950
Additions	821
	<u>27,771</u>
At 31 March 2023	
Depreciation and impairment	
At 1 April 2022	26,885
Depreciation charged in the year	339
	<u>27,224</u>
At 31 March 2023	
Carrying amount	
At 31 March 2023	<u>547</u>
At 31 March 2022	<u>65</u>

12 Debtors

Amounts falling due within one year:	2023 £	2022 £
Prepayments and accrued income	<u>3,541</u>	<u>3,389</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	22,062	15,325

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	67,607	288,830	(302,474)	53,963

Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
General funds	59,636	270,969	(262,998)	67,607

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

YOUTH ACTION & DIVERSITY TRUST LTD

England & Wales - Charity number 1118218

Accounts

**YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED
31 MARCH 2022**

COMPANY REGISTRATION NUMBER: 05905999

CHARITY REGISTRATION NUMBER: 1118218



LEVICKS

Chartered Accountants and Business Advisers

YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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YOUTH ACTION AND DIVERSITY TRUST LIMITED**COMPANY LIMITED BY GUARANTEE****TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)****YEAR ENDED 31 MARCH 2022**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Youth Action and Diversity Trust Limited
Charity registration number	1118218
Company registration number	05905999
Principal office and registered office	North Cray Neighbourhood Centre 1 Davis Way Sidcup Kent DA14 5JR

The trustees

Z V Sivell	(Appointed 20 May 2022)
K L Woolcombe	(Appointed 20 May 2022)
J M Thornton	
D L White	

Company secretary G Redding

Independent examiner Jon Williamson FCA
61 London Road
Maidstone
Kent
ME16 8TX

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2022

Structure, governance and management

Governing document

The company is limited by guarantee and is governed by its memorandum and articles of association. The financial statements comply with all statutory requirements, its memorandum and articles of association and the Statement of Recommended Practice "Accounting and Reporting by Charities" financial reporting standard for entities 2019.

Organisational structure

The company is run by a management committee which meets on a regular basis with members from the local community. Operational decisions are made by the committee and the day to day decision making is delegated to Mr G Redding. The management committee also determines the remuneration of key management personnel.

Recruitment of trustees and committee members is by word of mouth as a vacancy arises, and are trained in accordance with the Charity Commission guidelines and receive a personal development plan on appointment.

Youth Action and Diversity Trust Limited (YADT) is a member of the National Council of Voluntary Youth Organisations and the Fundraising Standards Board and London Youth.

Objectives and activities

Following the Pandemic over the past two years we were able to open again in April 2021 although groups were very slow to return. We did not get back to normal bookings until September 2021 and so this year has been a case of catching up with two years of outstanding works and trying to generate an income from groups slow to return to the centres. The pandemic also had a big impact on our work with young people with the local authority not providing funding for youth activities and young people themselves slow to return following the pandemic.

YADT has started to rebuild the services for young people and adults for 2022 but without local authority funding support this has meant that activities and costs have to be borne by the charity. The charity had also planned an increase in services to Adults and Parents to complement our existing package of services but again this was not able to be delivered until funding support can be obtained and is now scheduled for April 2022. We were delighted with the limited amount of support we have been able to provide to young people and their parents helping them to cope with Autism and ADHD. Our workshops which cover Living with Autism, living with ADHD and Anger Management in the family had to be cancelled the previous year but were delivered between October and November 2021 helping to support many families. The Behavioural Support Service has worked with a small number of families with direct one to one support and the feedback and achievements has been significant although again the service was restricted throughout the year due to funding constraints.

This has been a year to get our Community Centres back up and running and to start to look at future plans to generate income and deliver services both to young people and their families and to provide new adult services supporting local residents.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

YEAR ENDED 31 MARCH 2022

Achievements and performance

Despite the funding constraints we were able to engage 2,200 young people aged 8 to 12 years in positive activities through our Multi Use Games Area and our playgrounds. We were able to engage 1,500 young people aged between 12 and 17 years in positive activities mainly sport. These activities were provided by the Charity from its own resources.

By developing new social clubs for adults we were able to complete 1,500 engagements at our Coffee mornings and social club. The Behavioural support service supported 25 families and 64 young people attended our workshops on confidence building and problem solving.

Financial review

Income for this financial year has been affected by the slow return of groups following the lifting of restrictions from the pandemic. However by September 2021 around 95% of groups had returned to the Community centres. In addition YADT were able to use its own resources to provide some support to young people and to vulnerable or Isolated adults. The prices charged at the centre have been reviewed for the first time in three years and a small increase has been advised to groups from April 2022. There is also growing concern about the rise in utility costs and business rates return this year putting more strain on already limited funds. There is some evidence of new groups emerging to use space at the community centres and this will be a key strategy for the coming year.

The total funds carried forward as at 31 March 2022 amount to £67,607. The Trustees have examined the Charity requirements for reserves in the light of the main risk to the organisation and are of the opinion that this is sufficient to meet the future working capital requirements.

Plans for future periods

The important work for the Community Centres is to make full use of available space and provide a wide range of community and health programmes through the centre. We are working to bring back Health and Development checks through the NHS and increase support for young children through the children centre partnerships.

We have planned our own youth activities and parent workshops for the coming year and will continue our support groups and Behavioural Support Services expanding this to meet the increasing demand for mental health support for young people and their families as well as providing fun activities.

We will also be looking to increase our work with adults reducing isolation and loneliness and helping older people to engage in social and physical activities to improve wellbeing.

The trustees have complied with the duty in Section 17 (5) of the 2011 Charities Act to have due regard to guidance published by the Charities Commission in respect of public benefit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2022

The trustees' annual report was approved on 19 November 2022 and signed on behalf of the board of trustees by:

G Redding
Charity Secretary

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YOUTH ACTION AND DIVERSITY TRUST LIMITED

YEAR ENDED 31 MARCH 2022

I report to the trustees on my examination of the financial statements of Youth Action and Diversity Trust Limited ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YOUTH ACTION
AND DIVERSITY TRUST LIMITED *(continued)***

YEAR ENDED 31 MARCH 2022

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.



Jon Williamson FCA
Independent Examiner

61 London Road
Maidstone
Kent
ME16 8TX

7 December 2022

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	57,277	57,277	168,556
Charitable activities	6	213,683	213,683	74,015
Investment income	7	9	9	26
Total income		<u>270,969</u>	<u>270,969</u>	<u>242,597</u>
Expenditure				
Expenditure on charitable activities	8,9	262,998	262,998	196,700
Total expenditure		<u>262,998</u>	<u>262,998</u>	<u>196,700</u>
Net income and net movement in funds		<u>7,971</u>	<u>7,971</u>	<u>45,897</u>
Reconciliation of funds				
Total funds brought forward		59,636	59,636	13,739
Total funds carried forward		<u>67,607</u>	<u>67,607</u>	<u>59,636</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	15		65		230
CURRENT ASSETS					
Debtors	16	3,389		12,071	
Cash at bank and in hand		79,478		56,578	
		<u>82,867</u>		<u>68,649</u>	
CREDITORS: amounts falling due within one year	17	<u>15,325</u>		<u>9,243</u>	
NET CURRENT ASSETS			<u>67,542</u>		<u>59,406</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>67,607</u>		<u>59,636</u>
NET ASSETS			<u>67,607</u>		<u>59,636</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>67,607</u>		<u>59,636</u>
Total charity funds	20		<u>67,607</u>		<u>59,636</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19 November 2022, and are signed on behalf of the board by:

D L White
Trustee

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. General information

The charity is a private company limited by guarantee, registered and incorporated in England and Wales and a registered charity in England and Wales. The address of the registered office is North Cray Neighbourhood Centre, 1 Davis Way, Sidcup, Kent, DA14 5JR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act 2011.

The charity is a public benefit entity as defined by FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

YOUTH ACTION AND DIVERSITY TRUST LIMITED**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 MARCH 2022**

3. Accounting policies *(continued)***Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The amount of guarantee of each member of the company is limited to £10.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
GRANTS				
Government grant income	<u>57,277</u>	<u>57,277</u>	<u>168,556</u>	<u>168,556</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Youth work	4,480	4,480	496	496
Community work	61,220	61,220	30,000	30,000
Hall hire	147,983	147,983	43,519	43,519
	<u>213,683</u>	<u>213,683</u>	<u>74,015</u>	<u>74,015</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>9</u>	<u>9</u>	<u>26</u>	<u>26</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Youth work	50,739	50,739	45,752	45,752
Community work	49,562	49,562	38,495	38,495
Hall hire	103,995	103,995	74,537	74,537
Support costs	58,702	58,702	37,916	37,916
	<u>262,998</u>	<u>262,998</u>	<u>196,700</u>	<u>196,700</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Youth work	50,739	40,641	91,380	69,929
Community work	49,562	13,231	62,793	47,862
Hall hire	103,995	1,521	105,516	75,580
Governance costs	—	3,309	3,309	3,329
	<u>204,296</u>	<u>58,702</u>	<u>262,998</u>	<u>196,700</u>

10. Analysis of support costs

	Youth work	Community work	Hall hire	Total 2022	Total 2021
	£	£	£	£	£
Staff costs	1,769	1,769	—	3,538	2,998
Premises	34,915	10,864	—	45,779	27,668
General office	3,957	598	1,521	6,076	3,921
Governance costs	3,309	—	—	3,309	3,330
	<u>43,950</u>	<u>13,231</u>	<u>1,521</u>	<u>58,702</u>	<u>37,917</u>

11. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>165</u>	<u>591</u>

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,590</u>	<u>1,590</u>

13. Staff costs

The average head count of employees during the year was 10 (2021: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of management staff	1	1
Number of community workers	9	6
	<u>10</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

13. Staff costs *(continued)*

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £48,480 (2021:£39,547).

14. Trustee remuneration and expenses

The Trustees received no remuneration or expenses from the charity in the year.

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2021 and 31 March 2022	<u>26,950</u>	<u>26,950</u>
Depreciation		
At 1 April 2021	26,720	26,720
Charge for the year	<u>165</u>	<u>165</u>
At 31 March 2022	<u>26,885</u>	<u>26,885</u>
Carrying amount		
At 31 March 2022	<u>65</u>	<u>65</u>
At 31 March 2021	<u>230</u>	<u>230</u>

16. Debtors

	2022 £	2021 £
Prepayments	3,389	2,851
Other debtors	–	9,220
	<u>3,389</u>	<u>12,071</u>

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>15,325</u>	<u>9,243</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,876 (2021: £3,058).

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised In Income from donations and legacies:		
Government grants income	<u>57,277</u>	<u>168,556</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
General funds	<u>59,636</u>	<u>270,969</u>	<u>(262,998)</u>	<u>67,607</u>

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021
General funds	<u>13,739</u>	<u>242,597</u>	<u>(196,700)</u>	<u>59,636</u>

21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	65	65
Current assets	82,867	82,867
Creditors less than 1 year	(15,325)	(15,325)
Net assets	<u>67,607</u>	<u>67,607</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	230	230
Current assets	68,649	68,649
Creditors less than 1 year	(9,243)	(9,243)
Net assets	<u>59,636</u>	<u>59,636</u>

22. Related parties

The charity was controlled by the management committee throughout the current and previous year.

There were no related party transactions during the current or previous year.

YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
MANAGEMENT INFORMATION
YEAR ENDED 31 MARCH 2022

The following pages do not form part of the financial statements.

YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Government grant income	<u>57,277</u>	<u>168,556</u>
Charitable activities		
Youth work	4,480	496
Community work	61,220	30,000
Hall hire	<u>147,983</u>	<u>43,519</u>
	<u>213,683</u>	<u>74,015</u>
Investment income		
Bank Interest receivable	<u>9</u>	<u>26</u>
Total income	<u>270,969</u>	<u>242,597</u>
Expenditure		
Expenditure on charitable activities		
Purchases	796	-
Wages and salaries	160,654	136,982
Employer's NIC	6,433	3,281
Pension costs	3,876	3,058
Rent	1,516	581
Rates and water	7,613	5,670
Light and heat	22,810	10,978
Repairs and maintenance	30,741	16,269
Insurance	6,597	6,346
Other establishment	7,653	5,140
Vehicle leasing/hire	4,759	554
Legal and professional fees	3,242	3,329
Telephone	2,963	1,935
Other office costs	929	701
Amortisation	2,184	1,285
Depreciation	165	591
DetailedSOFAExpenditureOnCharitableActivitiesType4H	67	-
	<u>262,998</u>	<u>196,700</u>
Total expenditure	<u>262,998</u>	<u>196,700</u>
Net Income	<u>7,971</u>	<u>45,897</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Expenditure on charitable activities		
Youth work		
<i>Activities undertaken directly</i>		
Purchases and equipment	796	—
Wages and salaries	38,797	40,279
Employer's NIC	3,641	2,894
Pension costs	1,164	1,208
Training, licences and subscriptions	1,516	581
Travel	4,759	554
Depreciation	66	236
	<u>50,739</u>	<u>45,752</u>
<i>Support costs</i>		
Wages and salaries	1,567	1,335
Employer's NIC	155	124
Pension costs	47	40
Rates and water	3,045	2,268
Light and heat	8,935	4,391
Repairs and maintenance	16,541	8,083
Insurance	3,333	3,389
Cleaning	3,061	2,056
Telephone	1,169	774
Postage and stationery	801	578
Printing	1,987	1,139
	<u>40,641</u>	<u>24,177</u>
Community work		
<i>Activities undertaken directly</i>		
Wages and salaries	47,489	37,613
Employer's NIC	993	56
Pension costs	1,047	708
Depreciation	33	118
	<u>49,562</u>	<u>38,495</u>
<i>Support costs</i>		
Wages and salaries	1,567	1,335
Employer's NIC	155	124
Pension costs	47	40
	<u>1,769</u>	<u>1,499</u>
Carried forward	<u>1,769</u>	<u>1,499</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES *(continued)*

YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Brought forward	1,769	1,499
Rates and water	1,523	1,134
Light and heat	4,625	2,196
Repairs and maintenance	2,767	2,736
Insurance	418	387
Cleaning	1,531	1,028
Telephone	598	387
	<u>13,231</u>	<u>9,367</u>
Hall hire		
<i>Activities undertaken directly</i>		
Wages and salaries	71,234	56,420
Employer's NIC	1,489	83
Pension costs	1,571	1,062
Rates and water	3,045	2,268
Light and heat	9,250	4,391
Repairs and maintenance	11,433	5,450
Insurance	2,846	2,570
Cleaning	3,061	2,056
Depreciation	66	237
	<u>103,995</u>	<u>74,537</u>
Support costs		
Telephone	1,196	774
Postage and stationery	128	123
Printing	197	146
	<u>1,521</u>	<u>1,043</u>
Governance costs		
Professional fees	1,652	1,739
Independent examiners fees	1,590	1,590
Bank charges	67	-
	<u>3,309</u>	<u>3,329</u>
Expenditure on charitable activities	<u>262,998</u>	<u>196,700</u>

YOUTH ACTION & DIVERSITY TRUST LTD

England & Wales - Charity number 1118218

Accounts

**YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED
31 MARCH 2021**

**COMPANY REGISTRATION NUMBER: 05905999
CHARITY REGISTRATION NUMBER: 1118218**



LEVICKS

Chartered Accountants and Business Advisers

YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

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Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Balance sheet	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
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YOUTH ACTION AND DIVERSITY TRUST LIMITED**COMPANY LIMITED BY GUARANTEE****TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)****YEAR ENDED 31 MARCH 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Youth Action and Diversity Trust Limited
Charity registration number	1118218
Company registration number	05905999
Principal office and registered office	North Cray Neighbourhood Centre 1 Davis Way Sidcup Kent DA14 5JR England

The trustees

	J M Thornton D L White
Company secretary	G Redding
Independent examiner	Jon Williamson FCA 61 London Road Maidstone Kent ME16 8TX

Structure, governance and management**Governing document**

The company is limited by guarantee and is governed by its memorandum and articles of association. The financial statements comply with all statutory requirements, its memorandum and articles of association and the Statement of Recommended Practice "Accounting and Reporting by Charities" financial reporting standard for entities 2015.

Organisational structure

The company is run by a management committee which meets on a regular basis with members from the local community. Operational decisions are made by the committee and the day to day decision making is delegated to Mr G Redding. The management committee also determines the remuneration of key management personnel.

Recruitment of trustees and committee members is by word of mouth as a vacancy arises, and are trained in accordance with the Charity Commission guidelines and receive a personal development plan on appointment.

Youth Action and Diversity Trust Limited is a member of the National Council of Voluntary Youth Organisations and the Fundraising Standards Board and London Youth.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

Objectives and activities

This has been a very challenging year which started in March 2020 with the Government Covid19 lockdown and this resulted in the Centres being closed until July 2020. The focus from July 2020, when lockdown was lifted, was to deliver some services to young people throughout the summer period and continue our support programmes for adults although the impact of the pandemic meant that many people stayed away from activities and workshops. The Charity was closed again in November 2020 due to the second Covid19 lockdown and whilst we reopened in December this was a very quiet period with little engagement with our groups and customers. The third lockdown commenced in January 2021 and the Charity remained closed for the remainder of the financial year with a view to reopening from April 2021 subject to Government lifting restrictions.

YADT had expanded the services for young people and adults for 2020 but the plans were not able to be delivered. The charity had also planned an increase in services to Adults and Parents to complement our existing package of services but again this was not able to be delivered. We are delighted with the support we have been able to provide to young people and their parents helping them to cope with Autism and ADHD through social media and by telephone but again the service was very restricted. Our workshops which cover Living with Autism, living with ADHD and Anger Management in the family had to be cancelled. The Behavioural Support Service has worked with a small number of families with direct one to one support and the feedback and achievements has been significant although again the service was restricted throughout the year due to the pandemic.

Our Community Centres have been closed except for limited access for groups delivering education, training and Nursery provision when lockdown was lifted but it has not been cost effective to open the centres and we have relied on the Furlough scheme and Business Interruption Grants to continue the Charity. The Charity also benefitted from the Business rates been withdrawn for the financial year. Many user groups have not been allowed to open at all this year especially those running exercise and group work activities. We can only look towards a brighter year from April 2021.

Achievements and performance

With most of our activities being closed this year due to the pandemic our achievements and performance has been minimal. We have provided support to the young people, and their families, living with autism or adhd through social media and telephone support. We were able to run some groups outside of lockdown periods for our vulnerable adults reducing isolation and loneliness.

Our activities for young people were decimated by the pandemic and all workshops and courses were cancelled. We have been able to retain our full staff team by utilising the furlough scheme and the Business Interruption Grants and so we are well placed to open our centres in April 2021 in line with Government guidance.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

Financial review

Income for this financial year has been decimated by the pandemic with the Community centres being closed except for essential education and nursery provisions and this has seriously impacted our income streams.

The announcement of help for businesses affected by Covid19 through the Government was a lifeline for the charity and we were able to utilise the furlough scheme throughout the lockdown periods and this allowed us to retain our staff team. The Government Business Interruption Grants also provided us with much needed income to meet our utility bills and other financial commitments whilst we have been unable to open the community centres or deliver our activities and workshops for young people and adults.

The Government also provided a Business rate relief period for the financial year.

These Government initiatives has allowed our charity to stabilise our financial position and has ensured that we can open our doors and continue to employ local people for the year ahead. The total funds carried forward as at 31 March 2021 amount to £59,636. The Trustees have examined the Charity requirements for reserves in the light of the main risk to the organisation and are of the opinion that this is sufficient to meet the future working capital requirements.

Plans for future periods

It is essential that we are able to reopen in April 2021 and welcome back most of our groups by May 2021 in line with the Government easing of regulations. The Charity has planned to reopen the community centres for education, training and under 5 provision including Nurseries from 12th April 2021 and to welcome back our groups providing activities from 17th May 2021.

We have planned our own youth activities and adult workshops for the coming year and will continue our support groups and Behavioural Support Services expanding this to meet the increasing demand for mental health support for young people and their families.

There will be a big marketing effort throughout April 2021 and May 2021 to bring people back to our groups and to engage in our support activities.

The trustees have complied with the duty in Section 17 (5) of the 2011 Charities Act to have due regard to guidance published by the Charities Commission in respect of public benefit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2021

The trustees' annual report was approved on 22 Sept 2021 and signed on behalf of the board of trustees by:



G Redding
Charity Secretary

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YOUTH ACTION AND DIVERSITY TRUST LIMITED

YEAR ENDED 31 MARCH 2021

I report to the trustees on my examination of the financial statements of Youth Action and Diversity Trust Limited ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Jon Williamson FCA
Independent Examiner

61 London Road
Maidstone
Kent
ME16 8TX

19 October 2021

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

	Note	2021		2020
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	168,556	168,556	14,104
Charitable activities	6	74,015	74,015	256,335
Investment income	7	26	26	80
Total income		<u>242,597</u>	<u>242,597</u>	<u>270,519</u>
Expenditure				
Expenditure on charitable activities	8,9	196,700	196,700	278,550
Total expenditure		<u>196,700</u>	<u>196,700</u>	<u>278,550</u>
Net income/(expenditure) and net movement in funds		<u>45,897</u>	<u>45,897</u>	<u>(8,031)</u>
Reconciliation of funds				
Total funds brought forward		13,739	13,739	21,770
Total funds carried forward		<u>59,636</u>	<u>59,636</u>	<u>13,739</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET

31 MARCH 2021

	Note	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible fixed assets	15		230		627
CURRENT ASSETS					
Debtors	16	12,071		7,377	
Cash at bank and in hand		56,578		47,609	
		<u>68,649</u>		<u>54,986</u>	
CREDITORS: amounts falling due within one year	17	<u>9,243</u>		<u>41,874</u>	
NET CURRENT ASSETS			<u>59,406</u>		<u>13,112</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>59,636</u>		<u>13,739</u>
NET ASSETS			<u>59,636</u>		<u>13,739</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>59,636</u>		<u>13,739</u>
Total charity funds	20		<u>59,636</u>		<u>13,739</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ~~22 September 2021~~, and are signed on behalf of the board by:



D L White
Trustee

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. General information

The charity is a private company limited by guarantee, registered and incorporated in England and Wales and a registered charity in England and Wales. The address of the registered office is North Cray Neighbourhood Centre, 1 Davis Way, Sidcup, Kent, DA14 5JR, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act 2011.

The charity is a public benefit entity as defined by FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

YOUTH ACTION AND DIVERSITY TRUST LIMITED**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 MARCH 2021**

3. Accounting policies *(continued)***Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The amount of guarantee of each member of the company is limited to £10.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
GRANTS				
Grants receivable	–	–	14,104	14,104
Government grant income	168,556	168,556	–	–
	<u>168,556</u>	<u>168,556</u>	<u>14,104</u>	<u>14,104</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Youth work	496	496	9,892	9,892
Community work	30,000	30,000	60,000	60,000
Hall hire	43,519	43,519	186,443	186,443
	<u>74,015</u>	<u>74,015</u>	<u>256,335</u>	<u>256,335</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	26	26	80	80

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Youth work	45,752	45,752	56,437	56,437
Community work	38,495	38,495	49,957	49,957
Hall hire	74,537	74,537	107,415	107,415
Support costs	37,916	37,916	64,741	64,741
	<u>196,700</u>	<u>196,700</u>	<u>278,550</u>	<u>278,550</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Youth work	45,752	24,177	69,929	99,763
Community work	38,495	9,367	47,862	66,299
Hall hire	74,537	1,043	75,580	109,408
Governance costs	–	3,329	3,329	3,080
	<u>158,784</u>	<u>37,916</u>	<u>196,700</u>	<u>278,550</u>

10. Analysis of support costs

	Youth work £	Community work £	Hall hire £	Total 2021 £	Total 2020 £
Staff costs	1,499	1,499	–	2,998	3,764
Premises	20,187	7,481	–	27,668	49,413
General office	2,491	387	1,043	3,921	8,483
Governance costs	3,330	–	–	3,330	3,081
	<u>27,507</u>	<u>9,367</u>	<u>1,043</u>	<u>37,917</u>	<u>64,741</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>591</u>	<u>691</u>

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,590</u>	<u>1,590</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	136,982	170,034
Social security costs	3,281	8,043
Employer contributions to pension plans	3,058	3,556
	<u>143,321</u>	<u>181,633</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

13. Staff costs *(continued)*

The average head count of employees during the year was 7 (2020: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of management staff	1	1
Number of community workers	6	7
	<u>7</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £39,547 (2020:£45,000).

14. Trustee remuneration and expenses

The Trustees received no remuneration or expenses from the charity in the year.

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2020	26,756	26,756
Additions	194	194
At 31 March 2021	<u>26,950</u>	<u>26,950</u>
Depreciation		
At 1 April 2020	26,129	26,129
Charge for the year	591	591
At 31 March 2021	<u>26,720</u>	<u>26,720</u>
Carrying amount		
At 31 March 2021	<u>230</u>	<u>230</u>
At 31 March 2020	<u>627</u>	<u>627</u>

16. Debtors

	2021 £	2020 £
Trade debtors	-	4,416
Prepayments	2,851	2,961
Other debtors	9,220	-
	<u>12,071</u>	<u>7,377</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>9,243</u>	<u>41,874</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,058 (2020: £3,556).

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>168,556</u>	<u>—</u>

20. Analysis of charitable funds

Unrestricted funds

	At			At
	1 April 2020	Income	Expenditure	31 March 2021
	£	£	£	£
General funds	<u>13,739</u>	<u>242,597</u>	<u>(196,700)</u>	<u>59,636</u>

	At			At
	1 April 2019	Income	Expenditure	31 March 2020
	£	£	£	£
General funds	<u>21,770</u>	<u>270,519</u>	<u>(278,550)</u>	<u>13,739</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	230	230
Current assets	68,649	68,649
Creditors less than 1 year	(9,243)	(9,243)
Net assets	<u>59,636</u>	<u>59,636</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	627	627
Current assets	54,986	54,986
Creditors less than 1 year	(41,874)	(41,874)
Net assets	<u>13,739</u>	<u>13,739</u>

22. Financial Instruments

The carrying amount for each category of financial instrument is as follows:

	2021	2020
	£	£
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	—	4,416
	<u>—</u>	<u>4,416</u>

23. Related parties

The charity was controlled by the management committee throughout the current and previous year.

There were no related party transactions during the current or previous year.

YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
MANAGEMENT INFORMATION
YEAR ENDED 31 MARCH 2021

The following pages do not form part of the financial statements.

YOUTH ACTION AND DIVERSITY TRUST LIMITED
COMPANY LIMITED BY GUARANTEE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Grants receivable	–	14,104
Government grant income	168,556	–
	168,556	14,104
Charitable activities		
Youth work	496	9,892
Community work	30,000	60,000
Hall hire	43,519	186,443
	74,015	256,335
Investment income		
Bank interest receivable	26	80
Total income	242,597	270,519
Expenditure		
Expenditure on charitable activities		
Purchases	–	694
Wages and salaries	136,982	170,034
Employer's NIC	3,281	8,043
Pension costs	3,058	3,556
Rent	581	1,424
Rates and water	5,670	14,310
Light and heat	10,978	23,695
Repairs and maintenance	16,269	29,291
Insurance	6,346	6,602
Other establishment	5,140	8,647
Vehicle leasing/hire	554	–
Legal and professional fees	3,329	3,080
Telephone	1,935	2,993
Other office costs	701	1,746
Amortisation	1,285	3,744
Depreciation	591	691
	196,700	278,550
Total expenditure	196,700	278,550
Net income/(expenditure)	45,897	(8,031)

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Expenditure on charitable activities		
Youth work		
<i>Activities undertaken directly</i>		
Purchases and equipment	–	694
Wages and salaries	40,279	48,712
Employer's NIC	2,894	3,869
Pension costs	1,208	1,461
Training, licences and subscriptions	581	1,424
Travel	554	–
Depreciation	236	277
	<u>45,752</u>	<u>56,437</u>
<i>Support costs</i>		
Wages and salaries	1,335	1,673
Employer's NIC	124	159
Pension costs	40	50
Rates and water	2,268	5,724
Light and heat	4,391	9,478
Repairs and maintenance	8,083	13,380
Insurance	3,389	3,512
Cleaning	2,056	3,459
Telephone	774	1,197
Postage and stationery	578	1,376
Printing	1,139	3,318
	<u>24,177</u>	<u>43,326</u>
Community work		
<i>Activities undertaken directly</i>		
Wages and salaries	37,613	47,479
Employer's NIC	56	1,542
Pension costs	708	798
Depreciation	118	138
	<u>38,495</u>	<u>49,957</u>
<i>Support costs</i>		
Wages and salaries	1,335	1,673
Employer's NIC	124	159
Pension costs	40	50
	<u>1,499</u>	<u>1,882</u>
Carried forward	<u>1,499</u>	<u>1,882</u>

YOUTH ACTION AND DIVERSITY TRUST LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES *(continued)*

YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Brought forward	1,499	1,882
Rates and water	1,134	2,862
Light and heat	2,196	4,739
Repairs and maintenance	2,736	4,167
Insurance	387	364
Cleaning	1,028	1,729
Telephone	387	599
	9,367	16,342
Hall hire		
<i>Activities undertaken directly</i>		
Wages and salaries	56,420	70,497
Employer's NIC	83	2,314
Pension costs	1,062	1,197
Rates and water	2,268	5,724
Light and heat	4,391	9,478
Repairs and maintenance	5,450	11,744
Insurance	2,570	2,726
Cleaning	2,056	3,459
Depreciation	237	276
	74,537	107,415
<i>Support costs</i>		
Telephone	774	1,197
Postage and stationery	123	370
Printing	146	426
	1,043	1,993
<i>Governance costs</i>		
Professional fees	1,739	1,490
Independent examiners fees	1,590	1,590
	3,329	3,080
Expenditure on charitable activities	196,700	278,550