

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Positive Youth for the Community**

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Positive Youth for the Community

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 trustees who served the company during the period were as follows:

Y Feldman
A Y Lemberger
I Admoni

There is no chief executive officer nor any other staff employed in the charity. The day to day affairs are undertaken by My Y Feldman on behalf of the trustees. All major decisions are taken collectively by the trustees. The trustees are volunteers and details of any related party transactions are disclosed as applicable in the notes to the accounts.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives and activities of the charity are:

- a) To provide education and further training for the youth.
- b) To provide a culturally safe environment for youth to play and enjoy in.
- c) To build upon the skills of the young, allowing for them to have greater, more lucrative opportunities for high achieving professional career roles.
- d) To provide vocational skills as an outlet for negative and pent up emotions allowing for a safer and more contented community.
- e) The prevention or relief of poverty.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

The trustees are satisfied with the charities performance.

FINANCIAL REVIEW

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results. The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against the expenses payable.

FUTURE PLANS

The charity hopes to expand its activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Positive Youth for the Community was registered with the charity commission on the 19 February 2008 under charity number 1122881.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

Positive Youth for the Community

**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1122881

Principal address

Basement Flat
10 ClaptonTerrace
London
E5 9BW

Trustees

Y Feldman
A Y Lemberger
I Admoni

Independent Examiner

London Accounting Group Ltd

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of Positive Youth for the Community

Independent examiner's report to the trustees of Positive Youth for the Community

I report to the charity trustees on my examination of the accounts of Positive Youth for the Community (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Samuel Feigenblatt ACCA

London Accounting Group Ltd

Date:

Positive Youth for the Community

**Statement of Financial Activities
for the Year Ended 31 March 2025**

| | Notes | 31.3.25 Unrestricted fund £ | 31.3.24 Total funds £ |
|------------------------------------|-------|--------------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 462,869 | 204,717 |
| EXPENDITURE ON | | | |
| Raising funds | | 5,137 | - |
| Charitable activities | | | |
| Donations paid | | 416,603 | 216,381 |
| Other | | 12,970 | 3,466 |
| Total | | 434,710 | 219,847 |
| NET INCOME/(EXPENDITURE) | | 28,159 | (15,130) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | (20,651) | (5,521) |
| TOTAL FUNDS CARRIED FORWARD | | 7,508 | (20,651) |

The notes form part of these financial statements

Positive Youth for the Community

**Balance Sheet
31 March 2025**

| | | 31.3.25 Unrestricted fund £ | 31.3.24 Total funds £ |
|--|-------|--------------------------------------|-----------------------------|
| | Notes | | |
| FIXED ASSETS | | | |
| Tangible assets | 5 | 3,623 | 3,364 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 11,000 | - |
| Cash at bank | | 3,998 | 1,646 |
| | | <u>14,998</u> | <u>1,646</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (11,113) | (25,661) |
| NET CURRENT ASSETS/(LIABILITIES) | | <u>3,885</u> | <u>(24,015)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 7,508 | (20,651) |
| NET ASSETS/(LIABILITIES) | | <u>7,508</u> | <u>(20,651)</u> |
| FUNDS | 8 | | |
| Unrestricted funds | | <u>7,508</u> | <u>(20,651)</u> |
| TOTAL FUNDS | | <u>7,508</u> | <u>(20,651)</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | | |
|--------------|-------------------|-------------------|
| | 31.3.25 | 31.3.24 |
| Admin staffs | 45 | 28 |
| | <u> </u> | <u> </u> |

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | |
|------------------------------------|---------------------------|
| | Unrestricted fund £ |
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 204,717 |
| | <u> </u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Donations paid | 216,381 |
| Other | 3,466 |
| | <u> </u> |
| Total | 219,847 |
| | <u> </u> |
| NET INCOME/(EXPENDITURE) | (15,130) |
| | |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | (5,521) |
| | <u> </u> |
| TOTAL FUNDS CARRIED FORWARD | (20,651) |
| | <u> </u> |

5. TANGIBLE FIXED ASSETSFixtures
and
fittings
£**COST**

At 1 April 2024

4,939

Additions

1,467

At 31 March 2025

6,406

DEPRECIATION

At 1 April 2024

1,575

Charge for year

1,208

At 31 March 2025

2,783

NET BOOK VALUE

At 31 March 2025

3,623

At 31 March 2024

3,364

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.25

31.3.24

£

£

Other debtors

11,000

-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.25

31.3.24

£

£

Other creditors

11,113

25,661

8. MOVEMENT IN FUNDS

| | At 1/4/24 £ | Net movement in funds £ | At 31/3/25 £ |
|---------------------------|-----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | (20,651) | 28,159 | 7,508 |
| TOTAL FUNDS | <u>(20,651)</u> | <u>28,159</u> | <u>7,508</u> |

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 462,869 | (434,710) | 28,159 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>462,869</u> | <u>(434,710)</u> | <u>28,159</u> |

Comparatives for movement in funds

| | At 1/4/23 £ | Net movement in funds £ | At 31/3/24 £ |
|---------------------------|-------------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | (5,521) | (15,130) | (20,651) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>(5,521)</u> | <u>(15,130)</u> | <u>(20,651)</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 204,717 | (219,847) | (15,130) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>204,717</u> | <u>(219,847)</u> | <u>(15,130)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/4/23 £ | Net movement in funds £ | At 31/3/25 £ |
|---------------------------|-------------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | (5,521) | 13,029 | 7,508 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>(5,521)</u> | <u>13,029</u> | <u>7,508</u> |

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 667,586 | (654,557) | 13,029 |
| TOTAL FUNDS | <u>667,586</u> | <u>(654,557)</u> | <u>13,029</u> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.