

Company Number:6486517

Charity Number: 1125563

Youth Focus North West Limited

Report and financial statements

For the year ended 31st March 2023

Youth Focus North West Limited
Reference and administrative information
for the year ended 31st March 2023

Company number **6486517**

Charity number **1125563**

Registered office and operational address

Unit 6b Micklehead Business Village

St Michaels Road

Sutton

St Helens

WA9 4YU

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Sue Lomas	Chair
Sally Carr	Vice Chair from October 22
Iqra Ali	Vice Chair to October 22
James Cooke	Treasurer from October 22
Nicky Parker	Treasurer to October 22
Sharon Watts	Secretary
Rajesh Patel	Trustee
Colin Scicluna	Trustee
Andy Mycock	Trustee
Will Adams	Trustee

Key management	Stuart Dunne	Chief Executive
personnel	Sarah Lanchin	Deputy Chief Executive

Bankers Cooperative Bank
Skelmersdale

Independent Jennifer Daniel FCCA DChA Slade & Cooper Limited
examiner Beehive Mill, Jersey Street, Manchester, M4 6JG

Youth Focus North West Limited
Trustees' annual report
for the year ended 31st March 2023

The trustees present their report and the unaudited financial statements for the year ended 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The Mission of Youth Focus NW is to improve the lives of young people throughout the North West of England.

Youth Focus North West (YFNW) is uniquely placed to work alongside young people and organisations to have a voice where it counts. Working across North West England and beyond we provide space and opportunity to connect and work together. Young people and the people who work with young people can benefit from our youth voice programmes, training initiatives and networks through our commitment to increase relationship, skills and a sense of belonging and agency. YFNW empowers young people so that they feel confident and motivated to make changes to the world around them. Our five-year strategy is a blueprint for young people to be recognised as active citizens and to become the people they want to be.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on Improving the lives of young people and are undertaken to further Youth Focus North West's charitable purposes for the public benefit.

We deliver:

We are passionate about young people having their voices heard where it counts. It's our privilege to support young people to take on leadership roles, to represent their views and become activists and decision makers in their local communities and beyond. We work with a range of partners and funders to deliver Youth Voice projects across the North West.

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Our activities engaged 292 young people during 22/23 and over 200 workers

Examples during 22/23 include:

Provide platforms for young people to amplify their voice. We will do this by creating space for young people to come together to tackle the issues that they feel are important.

How	Outputs	Outcomes
Youthforia – North West Regional Youth Forum	6 x Regional Meetings 1 x Residential	<ul style="list-style-type: none"> • Young people take on responsibility and show leadership. • Young people develop a heightened sense of belonging and agency • Young people increase empathy, compassion and stretch their identities. • Young people enjoy their engagement with our programmes and develop their personal and social skills/capabilities
Members of Youth Parliament (UKYP)	Monthly	<ul style="list-style-type: none"> • Young people take on responsibility and show leadership. • Young people develop a heightened sense of belonging and agency • Young people increase empathy, compassion and stretch their identities. • Young people enjoy their engagement with our programmes and develop their personal and social skills/capabilities
Cared 4 network	2-4 x a year	<ul style="list-style-type: none"> • Young people take on responsibility and show leadership. • Young people develop a heightened sense of belonging and agency • Young people increase empathy, compassion and stretch their identities. • Young people enjoy their engagement with our programmes and develop their personal and social skills/capabilities

Increase opportunities for young people to influence. We will do this by connecting decision making bodies, decision makers and young people together.

How	Outputs	Outcomes
Greater Manchester Youth Combined Authority	10 x meetings per year 2 x development days per year	<ul style="list-style-type: none"> • Young people take on responsibility and show leadership. • Young people develop a heightened

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		<p>sense of belonging and agency</p> <ul style="list-style-type: none"> • Young people increase empathy, compassion and stretch their identities. • Young people enjoy their engagement with our programmes and develop their personal and social skills/capabilities
Bee Heard - Mental Health Youth Forum	12 x meetings per year	<ul style="list-style-type: none"> • Young people take on responsibility and show leadership. • Young people develop a heightened sense of belonging and agency • Young people increase empathy, compassion and stretch their identities. • Young people enjoy their engagement with our programmes and develop their personal and social skills/capabilities
Bee Counted - Young Health Inspectors	5-10 YP Recruited and trained to be Inspectors 10 x Youth Led Health Inspections completed and recommendation reports produced	<ul style="list-style-type: none"> • Young people take on responsibility and show leadership. • Young people develop a heightened sense of belonging and agency • Young people increase empathy, compassion and stretch their identities. • Young people enjoy their engagement with our programmes and develop their personal and social skills/capabilities •
ACE- Youth Advisory Board	18 x YP recruited and trained as board members, 12 x full board meetings, 12 sub-region meetings (1yr pilot)	<ul style="list-style-type: none"> • Young people take on responsibility and show leadership. • Young people develop a heightened sense of belonging and agency • Young people increase empathy, compassion and stretch their identities. • Young people enjoy their engagement with our programmes and develop their personal and social skills/capabilities

We develop:

We are committed to developing Youth Work practice in the North West. We want to see a vibrant Youth Work sector that is equipped, qualified and able to meet the needs of young people. 93% of participants on our Youth Work training programmes said they now felt equipped to build professional relationships with young people.

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Increase the number of qualified youth workers by providing routes to formal qualifications (Level 2 and Level 3) and working with partners to strengthen links with the academic institutions.

How	Outcomes
National Youth Agency Bursary Scheme	<ul style="list-style-type: none"> • Youth work practitioners are better prepared for work with young people • Youth work practitioners are more confident to respond to issues relating to young people • Youth work practitioners enjoy their engagement with our programmes and increase their relationship skills and intellectual capabilities • Number of candidates completed in 22/23 -

Develop impact and evaluation by reviewing and investing in our, and others (NW) understanding of impact and evaluation, and linking this to the delivery of high quality services for young people.

How	Output	Outcomes
Peer to Peer Youth Enterprise Learning Network on behalf of CfYI	4 x national meetings	<ul style="list-style-type: none"> • Youth work practitioners enjoy their engagement with our programmes and increase their relationship skills and intellectual capabilities
Develop Lundy Training Module	x 1 pilot x 2 Training Beginners / Advanced	<ul style="list-style-type: none"> • Youth work practitioners are better prepared for work with young people • Youth work practitioners are more confident to respond to issues relating to young people • Youth work practitioners enjoy their engagement with our programmes and increase their relationship skills and intellectual capabilities

We bring together:

We believe that bringing people together and sharing ideas will make the youth work sector stronger and more sustainable. We coordinate a number of thematic networks to build infrastructure, support and improve young people's lives. Over 200 workers have engaged with our networks in 22/23

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Network	Outputs	Outcomes
Participation/Youth Voice Workers	Quarterly	<ul style="list-style-type: none"> - Youth work practitioners feel a heightened sense of belonging and agency towards each other and the youth sector - Youth work practitioners develop positive relationships with colleagues outside of their locality - Partnership projects are developed and delivered
Strategic Leads for Youth Work	Quarterly	<ul style="list-style-type: none"> - Youth work practitioners feel a heightened sense of belonging and agency towards each other and the youth sector - Youth work practitioners develop positive relationships with colleagues outside of their locality - Partnership projects are developed and delivered
Regional Impact	Quarterly	
Cared 4 Network	Quarterly meetings of workers & young people	<ul style="list-style-type: none"> - Youth work practitioners feel a heightened sense of belonging and agency towards each other and the youth sector - Youth work practitioners develop positive relationships with colleagues outside of their locality - Partnership projects are developed and delivered
GMYCA Workers	3 x year	<ul style="list-style-type: none"> - Youth work practitioners feel a heightened sense of belonging and agency towards each other and the youth sector - Youth work practitioners develop positive relationships with colleagues outside of their locality - Partnership projects are developed and delivered

Chair's review:

As we have emerged from the constraints of the pandemic, the work of Youth Focus North West (YFNW) has become even more in demand. We continue to support young people to express their opinions and aspirations about the world they live in through the forums of Youthforia and the Greater Manchester Youth Combined Authority. We want them to feel empowered to shape their environment, their workplace and their leisure opportunities.

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The work of YFNW is still growing and has the buy-in of all 23 local authorities across the North West. We continue to create networks, broker partnerships and open up opportunities for young people and organisations to work together. A strong area of growth this year have been our partnerships with the health sector. A legacy of the Covid pandemic has been the rise in demand for support for young people with mental health issues. Our work with several agencies has ensured that young people can contribute to discussions about how they can best be served across a range of health provision. We are particularly grateful to our strategic partners, United Utilities, who have supported all our work this year.

Outstanding youth work requires a skilled and well-trained workforce. We continue to provide opportunities for youth workers to develop their knowledge and understanding of youth work and to attain formal qualifications in the sector. We have been leading providers of training in the Lundy Model of Youth Participation and this important sector of our work continues to grow.

As trustees we have continued to work on our policies and processes that enable our team to do a brilliant job of embedding our Five - Year Strategy. We are even more determined to promote our vision of 'a world where young people feel valued and embraced for who they are and who they want to be'. We want to ensure that we are identifying and breaking down any structural and systemic barriers within our own work and practice to ensure effective inclusion and representation. A small working group has been formed to identify how we could do better and how we could ensure we provide the kind of place of work where everyone is welcome. To this end, we are carrying out a review of our data collection and usage, and our recruitment practices. This is a priority and is ongoing work.

My thanks go to my colleague Trustees who give their time and support freely and with enthusiasm and I welcome Jim Cooke into the position of Treasurer. I am also grateful to the small but perfectly formed team of staff we have, ably led by Stuart Dunne who has spearheaded the work of YFNW with enthusiasm and dedication. We have made good progress that we should be proud of, but we still have lots we can do, areas we can reach and innovative partnerships we can generate. I am grateful to my Vice Chair, Iqra Ali, for all the support she provided and welcome Sally Carr into the role as we work together to lead the trustees of YFNW.

Sue Lomas OBE DL FRGS

Treasurer's review:

The charity continues to be in a strong financial position. In 2022/23, total income increased slightly to £460,517 (2021/22: £444,940). This income was secured from a diverse range of sources, reducing our risk of over-reliance on any single funding stream. We were pleased to continue to receive support from all 23

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local authorities in the North West, and through our partnership work we have also been able to access funds from national sources.

Expenditure increased significantly, to £497,934 (2021/22: £376,979). The main driver of this was increased staffing costs, following the creation of new permanent staff posts during 2021/22 and increased use of associates to cover some vacancies. Trustees closely monitored the impact of inflation and cost-of-living pressures which were felt during the year and staff pay increases were awarded in line with JNC and NJC scales.

This resulted in an overall deficit for the year of £37,417 (2021/22: £67,987). Although we had originally projected to achieve a balanced budget for the year, the final deficit was primarily due to the timing of when some income and expenditure were recognised, and did not result from any significant underlying issues.

Having made surpluses for the previous several years, the charity has a strong balance sheet, ending the year with net assets of £418,092 (2021/22: 455,509).

Reserves policy:

In 22/23 our policy was to hold reserves of £150K. We currently hold reserves that are substantially higher than this level. We have planned to review our reserves policy in 2023/24 and to invest some of our surplus reserves in activities that will support the delivery of our strategic priorities, in particular the evaluation of our impact.

Jim Cooke - Treasurer

Plans for the future:

- Diversity the Board
- Commission 2 impact studies – GMYCA & Youthforia
- Develop website
- Grow the Training & Development arm of the organisation
- Grow the work in sub regions of Merseyside and Cheshire
- Explore long term funding options
- Amend reserves policy
- Prepare for larger charity reporting systems.

Youth Focus North West Limited
Trustees' annual report
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Structure, governance and management:

The organisation is a charitable company limited by guarantee, incorporated on Jan 2008 and registered as a charity in August 2008.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at year end was 7. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note to the accounts.

Related parties and relationships with other organisations:

N/A

Risk management:

Risk monitoring and mitigation is a running agenda item at Board meetings and feeds through the organisation from Chair to CEO and staff team.

We use a risk register with a rag rating to flag up any immediate concerns and act accordingly.

Funds held as custodian trustee on behalf of others:

N/A

Youth Focus North West Limited
Trustees' annual report
for the year ended 31st March 2023

Statement of responsibilities of the trustees

The trustees (who are also directors of Frs102 Small Company Charity for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 14 / 10 /2023 and signed on their behalf by

Sue Lomas

Chair

Independent examiner's report
to the members of
Youth Focus North West Limited

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 12 to 25.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Jennifer Daniel FCCA DChA
Beehive Mill, Jersey Street
Manchester, M4 6JG
Date: 22 November 2023

Youth Focus North West Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Charitable activities:	3	431,997	28,520	460,517	444,940
Investments	4	-	-	-	26
Total income		431,997	28,520	460,517	444,966
Expenditure on:					
Charitable activities:	5	469,414	28,520	497,934	376,979
Total expenditure		469,414	28,520	497,934	376,979
Net income/(expenditure) for the year	7	(37,417)	-	(37,417)	67,987
Transfer between funds		-	-	-	-
Net movement in funds for the year		(37,417)	-	(37,417)	67,987
Reconciliation of funds					
Total funds brought forward		455,509	-	455,509	387,522
Total funds carried forward		418,092	-	418,092	455,509

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

Youth Focus North West Limited
Company number 06486517
Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	11	-	-
Total fixed assets		-	-
Current assets			
Debtors	12	82,009	95,772
Cash at bank and in hand		493,435	570,031
Total current assets		575,444	665,803
Liabilities			
Creditors: amounts falling due in less than one year	14	(157,352)	(210,294)
Net assets		418,092	455,509
The funds of the charity:			
Restricted income funds	16	-	-
Unrestricted income funds	17	418,092	455,509
Total charity funds		418,092	455,509

For the year in question, the company was entitled to exemption from an 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 accounts 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 accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 15 to 25 form part of these accounts.

Approved by the trustees on 14/10/2023 and signed on their behalf by:

Chair

Treasurer

Youth Focus North West Limited
Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	19	(76,596)	143,979
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		-	26
Cash provided by/(used in) investing activities		-	26
Increase/(decrease) in cash and cash equivalents in the year		(76,596)	144,005
Cash and cash equivalents at the beginning of the year		570,031	286,141
Cash and cash equivalents at the end of the year		493,435	430,146

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Youth Focus North West Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2023 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

g Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	5 years
Office fixtures and equipment	4 years

i Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

I Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within expenditure on charitable activities.

The money purchase plan is managed by Royal London Mutual Insurance Society Limited Plc and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

Contributions outstanding at the year-end was £2,318 (2022 : £2,956).

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £
Conferences and training	17,313	-	17,313
Membership subscriptions	37,950	-	37,950
Contract income	312,120	28,520	340,640
Fees & other income	64,614	-	64,614
	<hr/>	<hr/>	<hr/>
Total 2023	431,997	28,520	460,517
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Previous reporting period</i>			
	Unrestricted £	Restricted £	Total 2022 £
<i>Conferences and training</i>	<i>7,950</i>	<i>-</i>	<i>7,950</i>
<i>Membership subscriptions</i>	<i>44,596</i>	<i>-</i>	<i>44,596</i>
<i>Contract income</i>	<i>389,194</i>	<i>-</i>	<i>389,194</i>
<i>Fees</i>	<i>3,200</i>	<i>-</i>	<i>3,200</i>
	<hr/>	<hr/>	<hr/>
Total 2022	444,940	-	444,940
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Investment income

	2023 £	2022 £
Income from bank deposits	-	26
	<u>-</u>	<u>26</u>
	<u>-</u>	<u>26</u>

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

5 Analysis of expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2023 £
Staff costs	294,195	-	294,195
Premises costs	18,915	-	18,915
Administrative costs	23,771	-	23,771
Project costs	130,325	28,520	158,845
Governance costs (see note 6)	2,208	-	2,208
	<u>469,414</u>	<u>28,520</u>	<u>497,934</u>
Total 2023	<u>469,414</u>	<u>28,520</u>	<u>497,934</u>

Previous reporting period

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
<i>Staff costs</i>	<i>254,668</i>	<i>-</i>	<i>254,668</i>
<i>Premises costs</i>	<i>17,134</i>	<i>-</i>	<i>17,134</i>
<i>Administrative costs</i>	<i>28,391</i>	<i>-</i>	<i>28,391</i>
<i>Project costs</i>	<i>74,686</i>	<i>-</i>	<i>74,686</i>
<i>Depreciation</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Governance costs</i>	<i>2,100</i>	<i>-</i>	<i>2,100</i>
	<u>376,979</u>	<u>-</u>	<u>376,979</u>
Total 2022	<u>376,979</u>	<u>-</u>	<u>376,979</u>

6 Analysis of governance costs

	Total 2023 £	Total 2022 £
Accountancy services	1,632	1,560
Independent examination	576	540
	<u>2,208</u>	<u>2,100</u>
	<u>2,208</u>	<u>2,100</u>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Operating lease rentals:		
Equipment	-	-
Independent examiner's fee - accountancy	1,360	1,250
Independent examiner's fee - payroll	504	346
Independent examination	480	400
	<hr/>	<hr/>

8 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	237,722	200,498
Social security costs	18,545	14,788
Pension costs	15,197	16,499
Other costs	22,730	22,883
	<hr/>	<hr/>
	294,194	254,668
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2022: nil).

The average number of staff employed during the period was 8 (2022: 6).

The key management personnel of the charity comprise the board trustees. The total employee benefits of the key management personnel of the charity were £nil (2022: £nil).

9 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No trustees received travel and subsistence expenses during the year (2022: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Fixed assets: tangible assets

	Computer equipment £
Cost	
At 1 April 2022	13,454
Additions	-
Disposals	-
	<hr/>
At 31 March 2023	13,454
	<hr/> <hr/>
Depreciation	
At 1 April 2022	13,454
Charge for the year	-
Disposals	-
	<hr/>
At 31 March 2023	13,454
	<hr/> <hr/>
Net book value	
At 31 March 2023	-
	<hr/> <hr/>
<i>At 31 March 2022</i>	-
	<hr/> <hr/>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

12 Debtors

	2023 £	2022 £
Trade debtors	59,514	86,459
Prepayments and accrued income	22,495	9,313
	<hr/>	<hr/>
	82,009	95,772
	<hr/>	<hr/>

13 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	493,435	570,031
	<hr/>	<hr/>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,770	3,899
Other creditors and accruals	2,208	2,100
Deferred income	146,864	197,715
Taxation and social security costs	5,510	6,580
	<hr/>	<hr/>
	157,352	210,294
	<hr/>	<hr/>

15 Deferred income

	2023 £	2022 £
Annual membership and contract income		
Deferred grant brought forward	197,715	209,545
Income received	536,009	421,960
Released to income from charitable activities	(586,860)	(433,790)
	<hr/>	<hr/>
Deferred income carried forward	146,864	197,715
	<hr/>	<hr/>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Arts Council England	-	28,520	(28,520)	-	-
Total 2023	-	28,520	(28,520)	-	-
Previous reporting period	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2022 £</i>
<i>Awards for All</i>	-	-	-	-	-
Total 2022	-	-	-	-	-

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	455,509	431,997	(469,414)	-	418,092
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	455,509	431,997	(469,414)	-	418,092
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2022 £</i>
General fund	387,522	444,966	(376,979)	-	455,509
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	387,522	444,966	(376,979)	-	455,509
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

18 Analysis of net assets between funds

	General fund £	Restricted funds £	Total £
Tangible fixed assets	-	-	-
Net current assets/(liabilities)	418,092	-	418,092
	<hr/>	<hr/>	<hr/>
Total 2023	418,092	-	418,092
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Previous reporting period

	<i>General fund £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Tangible fixed assets</i>	-	-	-
<i>Net current assets/(liabilities)</i>	455,509	-	455,509
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	455,509	-	455,509
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	2023 £	2022 £
Net income/(expenditure) for the year	(37,417)	67,987
Adjustments for:		
Depreciation charge	-	-
Dividends, interest and rents from investments	-	(26)
Decrease/(increase) in debtors	13,763	89,239
Increase/(decrease) in creditors	(52,942)	(13,221)
	<hr/>	<hr/>
Net cash provided by/(used in) operating	(76,596)	143,979
	<hr/> <hr/>	<hr/> <hr/>