

Company Number:6486517

Charity Number: 1125563

Youth Focus North West Limited
Report and financial statements
For the year ended 31st March 2024

Youth Focus North West Limited
Reference and administrative information
for the year ended 31st March 2024

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
James Cooke	Treasurer
Leah Priestly-Black	Trustee
Rajesh Patel	Trustee
Colin Scicluna	Trustee
Will Adams	Trustee

Secretary Sharon Watts

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 2024

The trustees, who are also directors of the charitable company for the purposes of company law, submit their annual report and the financial statements of Youth Focus NW (YFNW) for the year ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

OBJECTIVES AND ACTIVITIES:

The Mission of Youth Focus NW is to improve the lives of young people throughout the North West of England by providing them with opportunities to become active citizens. Youth Focus North West exists for the benefit of young people and the organisations which support them.

Our organisation is rooted in the values of good youth work;

- We believe in voluntary engagement and developing strong relations.
- We believe in equity, diversity and inclusion and embedding this across the organisation.
- We believe in education and empowerment, to make positive and lasting change.
- We believe in placing young people central to everything we do.
- We believe in integrity and accountability across all aspects of the organisation.

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 relationships, 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. Documents can be found on www.youthfocusnw.org.uk. 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 remain focused on its stated purposes.

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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.

Chair's Report

The past year has seen consolidation of much of our work, particularly with our partners within the health sector. We have also been able to create new opportunities for young people across the North West to express their opinions and aspirations about the world they live in.

We continue to have the buy-in of all 23 local authorities across the region and we work with them to create our vision of 'a world where young people feel valued and embraced for who they are and who they want to be'. We are grateful for the support of youth workers in all the North West authorities for our Youthforia Forum and for our residential which this year, we held at the Brathay Trust Outdoor Centre in the Lake District. Great fun was had by all, alongside opportunities to share ideas and develop new skills.

The Lundy model of participation provides a framework to help ensure young people are given the opportunity to express their voice in a safe and accessible space – to ensure that they are heard, so that their views influence the services and support they receive. We continue to provide widespread training on implementing the model and interest continues to grow.

Our support for the Greater Manchester Youth Combined Authority continues and our work with a range of agencies has ensured that young people can contribute to discussions about how they can best be served across a range of health provision. We have also taken ownership of the "For Planet" App which we are developing to enable young people to engage in small actions which will help to alleviate climate anxiety and which will combine to make a bigger impact.

As trustees we have undergone a major review of our roles and responsibilities this year. We have been able to have targeted discussions about what's going well and where to focus on improving as we work with the staff team to embed the Five-Year Strategy.

My thanks go to my colleague Trustees who give their time and support freely and with enthusiasm. We are also grateful for the dedication of our growing team of staff so competently led by Stuart Dunne who continues to spearhead the work of YFNW with expertise and commitment. Our work continues to grow as we discover new areas in which to work and innovative partnerships that we can broker. I am grateful to my Vice Chair, Sally Carr, for all the support she has provided this year as we have worked together to provide strong governance for Youth Focus North West.

Sue Lomas OBE DL FRGS
Chair

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for the year ended 31st March 2024

Financial review

Youth Focus North West continues to be in a strong financial position. In 2023/24, total income increased significantly to £635,640 (2022/23: £460,517). Expenditure increased slightly, to £535,792 (2022/23: £497,934). This resulted in an overall surplus for the year of £99,848 (2022/23: £37,417 deficit), ending the year with net assets of 517,940 (2022/23: 418,092).

The charity has continued to diversify its sources of income. Several new funding streams were secured during the year, including core funding from DCMS and contributions from Greater Merseyside and Greater Sport. This is in addition to the renewal of existing major funding streams, including Greater Manchester Combined Authority, several NHS contracts and our youth work training partnership with National Youth Agency.

The trustees have considered the principal risks and uncertainties facing the charity in terms of governance, finance, operations and external factors, and controls to mitigate these risks as follows.

Risk	Controls in place
Board recruitment and chair stepping down	Recruitment and succession plan in place
Skills gap and commitment of trustees	Skills audit and board attendance register
Demands of larger charity reporting	Requirements reviewed in anticipation of crossing income threshold, regular meetings between Business Manager and Treasurer
Sustainability and carbon footprint of organisation	Environmental policy
Over reliance on a limited number of commissions	Exploring other opportunities and audiences to diversify income sources
Lack of reserve investment	Seeking advice on developing a suitable investment policy
Over reliance on staff members	Regular staff support and supervision, review of workplans, exploring additional capacity via Student Placements
Working with partners	Due diligence on prospective partners
Lack of focused and targeted impact and evaluation	2 externally commissioned impact reports
Change in government/policy	Review landscape after the election
Competition for work with similar organisation	CEO keeps abreast of competitors
Website in need of development	Website improvements in progress

The charity does not currently hold any financial investments, with all funds being held in a bank account. As our level of reserves has grown, plans are being developed to diversify our banking arrangements in order to reduce the risk of losses, as well as to develop a policy for investing any funds not needed for short-term use.

Youth Focus North West Limited

Trustees' annual report

for the year ended 31st March 2024

In recent years, Youth Focus North West has achieved significant growth and has had a strong record of securing in-year income. Over the last year, we have focused on seeking more multi-year funding opportunities, in order to be able to plan our work more strategically over a longer time-horizon.

Reserves policy

In October 2023, the board reviewed and updated the charity's reserves policy. In setting the new reserves policy, the board considered the following factors:

- The charity has a good track record of securing income from diverse sources and has generated surpluses for the last several years
- However, most funding is currently secured on a year-to-year basis, with limited medium to longer-term confirmed income
- In the event of a sudden, significant reduction in income, the main impacts that the charity would need to manage are staffing costs (including potential redundancies) and general running costs (e.g. office overheads)
- Most project activities are linked to specific funded work and costs could be scaled back in line with any reduction in income. However, if possible we would seek to ensure continuity for Youthforia as our flagship regional-wide youth participation project.

Based on this review, the Board agreed to increase our target level of reserves to £230K (previously £150K). This figure is calculated as follows:

- £170K for 6 months of salary and general running costs – this allows 3 months to explore options in response to a major income loss and another 3 months for redundancy processes if needed
- £5K to provide a minimal level of continuity for Youthforia in this scenario (i.e. no residential, but maintaining basic activity)
- £41K for redundancy payments based on current staff entitlements
- £14K as a contingency – equivalent to 5% of salary costs, reflecting risks associated with future increases in staffing costs or other unforeseen cost increases.

This policy and the assumptions behind it will be reviewed annually as part of the budgeting and business planning process. High-level risks are also reviewed by the Board at each quarterly meeting.

At the end of the 2023/24 financial year, the actual level of reserves held was £517,940, which is significantly higher than the level required by the policy. Over the coming year the board will consider how we can make best use of our surplus reserves to further the charity's strategic priorities.

Jim Cooke

Treasurer

Public Benefit

All activities undertaken by Youth Focus North West subscribe to our charitable aims and are carried out for the public benefit, particularly youth organisations, youth services and young people in the North West of England. The charitable aims have been developed and decisions relating to activities undertaken by Youth Focus North West have been informed with due regard to the guidance on public benefit published by the Charities Commission.

Social Value

We have a history of working collaboratively with our partners to maximise the social, economic and environmental benefits in accordance with The Public Services (Social Value) Act 2012. In practice we demonstrate our commitment to this by:

A Greener region:

- Encouraging the use of active and low emission travel to all of our projects for staff and young people, encouraging shared transport, public transport or active travel
- Reducing unnecessary travel and making use of digital technologies where appropriate
- Where possible making commitments to carbon offsetting schemes, such as peat bog restoration and tree planting schemes
- Reduction of single use plastic at our events
- Encouraging participants to bring reusable drink containers
- Using recyclable paper, plates and cutlery at events
- Promoting the use of Green Spaces in our projects to encourage the connection and protection of green space

A Fairer region:

- Encouraging our staff and young people to be active within their local community, taking part in volunteering and social action activities to benefit the community
- Our projects and activities with young people encourage them to develop a wider range of life ready skills, we are committed to providing young people with opportunities to help their progression, we enable young people to develop team work, communication, public speaking, confidence, co-operative working, critical thinking and problem solving.
- We offer young people the opportunity to access spaces and places that they wouldn't ordinarily be able to, giving them real work world opportunities like attending board meetings, giving presentations, representing others with decision makers.
- We provide young people with access to a range of professionals in order to inspire them and offer new thoughts about what is possible as a career option.
- We enable young people to have exposure to new experiences that enhance their work ready potential, by attending large scale events, sharing platforms with adult leaders, speaking to professionals from a wide range of public, third and private sectors.
- We support individual young people with mentoring, references, help with CV building and work experience placements.
- Developing strong partnerships across the VCFSE sector
- Commitment to host apprenticeship opportunities, we currently have a Content Creator apprentice and a commitment to further apprenticeship opportunities
- Support and signpost young people and staff to skills and training opportunities

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A More Prosperous region:

- YFNW is committed to the 7 principles in the GM Good Employment Charter
- YFNW provides secure work with no zero hours contracts, all roles are on NJC and JNC terms and conditions
- YFNW is a real living wage employer
- YFNW operates flexible working practices
- All staff are encouraged to actively voice their views and opinions and YFNW recognises the importance of Unions
- YFNW recognises the importance of fair and transparent recruitment practices and use a variety of methods to ensure an inclusive recruitment process
- YFNW values the difference and diversity of our staff team and ensures that any reasonable adjustments are put in place to enable the staff team to reach their full potential
- YFNW strongly recognises the importance of health and wellbeing, with a range of support available including Employment Assistance Schemes, flexible working, bonus and additional holiday benefits.
- All YFNW staff are provided with regular support and supervision sessions to monitor and address any health and wellbeing issues
- Where possible we use local suppliers, contractors and sustainable services and goods for our projects and activities
- We look for opportunities to invest in young people and those at the start of their careers
- Our banking operates through an ethical bank (Co-operative)

ACHIEVEMENTS AND PERFORMANCE

We achieved our mission by delivering a range of activities in 23/24 under the following headings:

We deliver

400 young people engaged in 246 sessions/activities

We develop

209 professionals from a variety of settings participated in 17 Lundy training sessions

We bring together

Over 200 workers engaged with our networks and events.

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Examples of activities during 23/24 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)	Quarterly	<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

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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
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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 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 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

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Bee Counted - Young Health Inspectors	<p>5-10 YP Recruited and trained to be Inspectors</p> <p>10 Youth Led Health Inspections completed and recommendation reports produced</p>	<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 ·
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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.

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 23/24 -

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External Continuous Professional Development and the roll out of Lundy Training		
How	Output	Outcomes
Lundy training module	209 professionals from Youth, Education, Health, Public & Voluntary Sector attended 17 training courses	<ul style="list-style-type: none"> 99% said they would recommend the course 95% said the training was useful 99% said the training would positively impact their work.

Through our infrastructure support we enable organisations across our sector to come together to collaborate, share, learn from best practice and have their views heard. We support them to be well informed on the policy, practice and strategy developments that affect young people and coordinate communities of practice.

Network	Outputs	Outcomes
Voice & Influence network	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

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Strategic Leads for Youth Work	Quarterly	<ul style="list-style-type: none"> Youth work leads feel a heightened sense of belonging and agency towards each other and the youth sector Youth work leads develop positive relationships with colleagues outside of their locality Partnership projects are developed and delivered such as the Peer to Peer review process.
Cared 4 Network	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
GMYCA Workers	3 x year	<ul style="list-style-type: none"> Youth work practitioners in Gr Manchester 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

Youth Focus NW regularly reviews our communities of practice and will be exploring the addition of new ones for 24/25 – Detached Work and Contextual Safeguarding.

Strategy

During 2023/24 Youth Focus North West has provided a range of support to both young people and the youth sector in the North West and beyond. Through our infrastructure support we enable organisations across our sector to come together to collaborate, share and learn from best practice and have their views heard.

We support professionals to be well informed on the policy, practice and strategy developments that affect young people. We hold and deliver the function of the Regional Youth Work Unit.

We are over 3 years into a 5-year Strategic Plan (2021-2026) and will start to discuss areas of focus for the strategy that will follow. Areas to develop include:

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- Training – build on the success of Lundy
- For Planet app – an environmental app for young people that combats anxiety around climate change and the environment
- Develop Peer to Peer review process, a constructive peer led voluntary review of Youth Service areas
- Needs assessment and a state of the sector report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The company was established under a Memorandum of Association in January 2008, which sets out the objects and powers of the charitable company; it is governed under its Articles of Association. The company registered as a charity in August 2008. Members of the charitable company (who are our Trustees) guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Recruitment and appointment of trustees

Trustees of the charity are drawn from youth and community, voluntary, public and private sectors. Each trustee is officially appointed at the Annual General Meeting and serves for a maximum of 5 years. This can be extended if they are appointed to the role of Chair, Vice Chair or Treasurer.

New trustees are mentored and a re-developed handbook will be available in 24/25

Organisational structure

Youth Focus North West is governed by the Board of Trustees. The interface between strategic and operational management is through regular board meetings, attended by the Chief Executive and Business Manager, and separate meetings between the Chair, Chief Executive, Treasurer and Business Manager.

The staff team consists of:

- CEO
- Deputy CEO
- Business Manager
- Learning, development and equality manager
- 2 x Regional Youth Work leads
- 2 x Project Workers
- Communications lead
- Lundy trainer

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for the year ended 31st March 2024

The operational management is overseen by the senior management team and YFNW employs associates and consultants when the need arises.

We also have a number of volunteers on the Youthforia Steering group (max 12) who co-produce Yofo events and activities. Steering group members meet regularly to support the organisation of Yofo events which include an annual residential. The members of the Steering group change each year and are voted into the role by their peers. This transparent process allows as many young people as possible to have the opportunity.

The role of a Steering Group member is highly valued by Youth Focus NW and intrinsic to the running of Youthforia, a forum for young people, led by young people. Events include skills-based activities such as campaigning and also issues such as young people in the media.

Remuneration process for key management personnel

Youth Focus NW is a living wage employer, we do not condone 0-hour contracts.

Senior management staff are employed on Soulbury, JNC and NJC terms and conditions and we conduct regular salary benchmarking exercises with an external organisation the compares like for like roles at a local, regional and national level.

Youth Focus North West Limited
Trustees' annual report
for the year ended 31st March 2024

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 12/ 10/ 2024 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 2024 which are set out on pages 17 to 30.

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: 31/10/2024

Youth Focus North West Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Charitable activities:	3	626,495	8,094	634,589	460,517
Investments	4	1,051	-	1,051	-
Total income		627,546	8,094	635,640	460,517
Expenditure on:					
Charitable activities:	5	527,698	8,094	535,792	497,934
Total expenditure		527,698	8,094	535,792	497,934
Net income/(expenditure) for the year	7	99,848	-	99,848	(37,417)
Transfer between funds		-	-	-	-
Net movement in funds for the year		99,848	-	99,848	(37,417)
Reconciliation of funds					
Total funds brought forward		418,092	-	418,092	455,509
Total funds carried forward		517,940	-	517,940	418,092

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 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	11	-	-
Total fixed assets		-	-
Current assets			
Debtors	12	245,988	82,009
Cash at bank and in hand		504,029	493,435
Total current assets		750,017	575,444
Liabilities			
Creditors: amounts falling due in less than one year	14	(232,077)	(157,352)
Net assets		517,940	418,092
The funds of the charity:			
Restricted income funds	16	-	-
Unrestricted income funds	17	517,940	418,092
Total charity funds		517,940	418,092

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 20 to 30 form part of these accounts.

Approved by the trustees on 12/ 10/ 2024 and signed on their behalf by:

Chair

Treasurer

Youth Focus North West Limited
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	19	9,543	(76,596)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		1,051	-
Cash provided by/(used in) investing activities		1,051	-
Increase/(decrease) in cash and cash equivalents in the year		10,594	(76,596)
Cash and cash equivalents at the beginning of the year		493,435	570,031
Cash and cash equivalents at the end of the year		504,029	493,435

Notes to the accounts for the year ended 31 March 2024

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 2024 (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 or 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.

Notes to the accounts for the year ended 31 March 2024 (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 straightline 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 straightline 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 2024 (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 £3,205 (2023 : £2,318).

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 2024 £
Conferences and training	75,950	-	75,950
Membership subscriptions	59,841	-	59,841
Contract income	328,812	8,094	336,906
Fees & other income	161,892	-	161,892
Total 2024	626,495	8,094	634,589
<i>Previous reporting period</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Conferences and training</i>	<i>17,313</i>	<i>-</i>	<i>17,313</i>
<i>Membership subscriptions</i>	<i>37,950</i>	<i>-</i>	<i>37,950</i>
<i>Contract income</i>	<i>312,120</i>	<i>28,520</i>	<i>340,640</i>
<i>Fees</i>	<i>64,614</i>	<i>-</i>	<i>64,614</i>
Total 2023	431,997	28,520	460,517

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Investment income

	2024 £	2023 £
Income from bank deposits	1,051	-
	<u>1,051</u>	<u>-</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 2024 £
Staff costs	314,474	-	314,474
Premises costs	18,783	-	18,783
Administrative costs	35,402	-	35,402
Project costs	156,723	8,094	164,817
Governance costs (see note 6)	2,316	-	2,316
Total 2024	<u>527,698</u>	<u>8,094</u>	<u>535,792</u>

Previous reporting period

	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
Depreciation	-	-	-
Governance costs	2,208	-	2,208
Total 2023	<u>469,414</u>	<u>28,520</u>	<u>497,934</u>

6 Analysis of governance costs

	Total 2024 £	Total 2023 £
Accountancy services	1,714	1,632
Independent examination	602	576
	<u>2,316</u>	<u>2,208</u>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2024 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	2023
	£	£
Operating lease rentals:		
Equipment	-	-
Independent examiner's fee - accountancy	1,428	1,360
Independent examiner's fee - payroll	483	504
Independent examination	504	480
	<hr/>	<hr/>

8 Staff costs

Staff costs during the year were as follows:	2024	2023
	£	£
Wages and salaries	250,367	237,722
Social security costs	19,461	18,545
Pension costs	25,242	15,197
Other costs	19,404	22,730
	<hr/>	<hr/>
	314,474	294,194
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2023: nil).

The average number of staff employed during the period was 7 (2023: 8).

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 (2023: £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 (2023: Nil).

No trustees received travel and subsistence expenses during the year (2023:£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 (2023: nil).

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2024 (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 2023	13,454
Additions	-
Disposals	-
	<hr/>
At 31 March 2024	13,454
	<hr/>
Depreciation	
At 1 April 2023	13,454
Charge for the year	-
Disposals	-
	<hr/>
At 31 March 2024	13,454
	<hr/>
Net book value	
At 31 March 2024	-
	<hr/>
<i>At 31 March 2023</i>	-
	<hr/> <hr/>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2024 (continued)

12 Debtors

	2024 £	2023 £
Trade debtors	183,058	59,514
Prepayments and accrued income	62,930	22,495
	<hr/>	<hr/>
	245,988	82,009
	<hr/>	<hr/>

13 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and on hand	504,029	493,435
	<hr/>	<hr/>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,205	2,770
Other creditors and accruals	5,916	2,208
Deferred income	216,728	146,864
Taxation and social security costs	6,228	5,510
	<hr/>	<hr/>
	232,077	157,352
	<hr/>	<hr/>

15 Deferred income

	2024 £	2023 £
Annual membership and contract income		
Deferred grant brought forward	146,864	197,715
Income received	474,065	536,009
Released to income from charitable activities	(404,201)	(586,860)
	<hr/>	<hr/>
Deferred income carried forward	216,728	146,864
	<hr/>	<hr/>

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Arts Council England	-	8,094	(8,094)	-	-
Total 2024	-	8,094	(8,094)	-	-
Previous reporting period	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2023 £</i>
Arts Council England	-	28,520	(28,520)	-	-
Total 2023	-	28,520	(28,520)	-	-

Youth Focus North West Limited

Notes to the accounts for the year ended 31 March 2024 (continued)

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	418,092	627,546	(527,698)	-	517,940
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	418,092	627,546	(527,698)	-	517,940
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Previous reporting period	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/>

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 2024 (continued)

18 Analysis of net assets between funds

	General fund £	Restricted funds £	Total £
Tangible fixed assets	-	-	-
Net current assets/(liabilities)	517,940	-	517,940
Creditors of more than one year	-	-	-
	<hr/>	<hr/>	
Total 2024	517,940	-	517,940
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period			
	General fund £	Restricted funds £	Total £
Tangible fixed assets	-	-	-
Net current assets/(liabilities)	418,092	-	418,092
	<hr/>	<hr/>	
Total 2023	418,092	-	418,092
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	2024 £	2023 £
Net income/(expenditure) for the year	99,848	(37,417)
Adjustments for:		
Depreciation charge	-	-
Dividends, interest and rents from investments	(1,051)	-
Decrease/(increase) in debtors	(163,979)	13,763
Increase/(decrease) in creditors	74,725	(52,942)
	<hr/>	<hr/>
Net cash provided by/(used in) operating	9,543	(76,596)
	<hr/> <hr/>	<hr/> <hr/>