

Company Number:6486517

Charity Number: 1125563

Youth Focus North West Limited

Report and financial statements

For the year ended 31<sup>st</sup> March 2025

Youth Focus North West Limited  
Reference and administrative information  
for the year ended 31st March 2025

**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:

Susan Lomas	Chair (Resigned 12/10/2024)
Sally Carr	Chair from October 2024
Colin Scicluna	(Resigned 12/10/2024)
Will Adams	(Resigned 12/10/2024)
Leah Priestly-Black	(Resigned 12/10/2024)
James Cooke	Treasurer
Rajesh Patel	Trustee
Carol Ewing	(Appointed 18/01/2025)
Sami Gichki	(Appointed 05/04/2025)
Diane Higgins	(Appointed 05/04/2025)
Jessica Leigh	(Appointed 05/04/2025)
Maisha Lorgat	(Appointed 05/04/2025)
Tim Rumley	(Appointed 05/04/2025)
David Thompson	(Appointed 05/04/2025 - resigned 01/11/2025)

**Key management** Stuart Dunne Chief Executive

**personnel** Sarah Lanchin Deputy Chief Executive

Sharon Watts Business Manager (Secretary)

**Bankers** Cooperative Bank  
Skelmersdale

**Independent** Jennifer Daniel FCCA DChA, Slade & Cooper Limited

**examiner** Beehive Mill, Jersey Street, Ancoats, Manchester, M4 6JG

Youth Focus North West Limited  
Trustees' annual report  
for the year ended 31st March 2025

The trustees present their report and the unaudited financial statements for the year ended 2025 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.

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 North West (YFNW) for the year ended 31 March 2025.

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 YFNW (<https://youthfocusnw.org.uk/>) is to improve the lives of young people throughout the North West of England by providing them with opportunities to become active citizens.

YFNW 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.
- 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.

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.

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 information 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.

## Public Benefit

All activities undertaken by YFNW 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 YFNW have been informed with due regard to the guidance on public benefit published by the Charities Commission.

## ACHIEVEMENTS AND PERFORMANCE

We achieved our mission by delivering a range of activities in 24/25 under the following headings:

**Youth Voice** – 342 young people attended 215 sessions (18 projects)

**Youth Work Training** – 63 trained at Level 2, 36 at Level 3

**Networks** – 532 participants attended 42 network meetings

Examples of activities during 24/25 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
<b>Youthforia – North West Regional Youth Forum</b>	6 x Regional Meetings 1 x Residential	<ul style="list-style-type: none"><li>• Young people take on responsibility and show leadership.</li><li>• Young people develop a heightened sense of belonging and agency.</li><li>• Young people increase empathy, compassion and stretch their identities.</li><li>• Young people enjoy their engagement with our programmes and develop their personal and social skills/capabilities</li></ul>

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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
<b>Greater Manchester Youth Combined Authority</b> - was formed in 2018. It is an integral part of the Greater Manchester Combined Authority (GMCA) and the Mayor of Greater Manchester's Office. It is one of six equality panels.	10 x meetings per year  2 x development days per year  52 young people representing 26 organisations  Over 600 hours of young people voluntary time	<ul style="list-style-type: none"> <li>Young people take on responsibility and show leadership.</li> <li>Young people develop a heightened sense of belonging and agency.</li> <li>Young people increase empathy, compassion and stretch their identities.</li> <li>In the end of term feedback, young people self-reported increased levels of confidence, leadership skills, communication and teamwork as a result of their engagement within the YCA.</li> </ul> <a href="http://gmyca.org">gmyca</a>

### Youth Work Training:

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"> <li>Youth work practitioners are better prepared for work with young people</li> <li>Youth work practitioners are more confident to respond to issues relating to young people</li> <li>Youth work practitioners enjoy their engagement with our programmes and increase their relationship skills and intellectual capabilities</li> <li>Number of candidates completed in 24/25 -  <b>Level 2 Award: 63</b>  <b>Level 3 Certificate: 36</b> </li> </ul>

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Lundy Training		
How	Output	Outcomes
Lundy training module – versions 1&2	362 Professionals from Youth, Education, Health, Public & Voluntary Sector attended Lundy training courses	<ul style="list-style-type: none"> <li>99% said they would recommend the course</li> <li>90% said the training was useful</li> </ul>

### Networks:

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.

Networks	Outputs	Outcomes
<b>Voice &amp; Influence network</b>  <b>Strategic Leads for Youth Work</b>  <b>Regional Impact Network</b>  <b>Cared 4</b>	Quarterly	<ul style="list-style-type: none"> <li>Youth work practitioners feel a heightened sense of belonging and agency towards each other and the youth sector</li> <li>Youth work practitioners develop positive relationships with colleagues outside of their locality</li> <li>Partnership projects are developed and delivered</li> </ul>

Youth Focus NW regularly reviews our communities of practice and introduced the detached youth work network into 24/25.

### 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:

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**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

**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 is an aspiring employer with Liverpool City Region and is applying for accredited status.
- YFNW operates flexible working practices
- All staff are encouraged to actively voice their views and opinions and YFNW recognises the importance of Unions

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- 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)

## Strategy

During 2024/25 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 4 years into a 5-year Strategic Plan (2021-2026) [5 year plan.pdf](#) and plans are in place to develop our next strategic plan – Pathway to 2030

Areas to develop include:

- Impact
- Communications Strategy
- Lundy training on a nationwide level

## 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.



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Trustees' annual report  
for the year ended 31st March 2025

### **Recruitment and appointment of trustees**

During 24/25 we recruited 6 new trustees and a new Chair to start terms from April 2025. A new trustee handbook will be available to support a thorough induction process.

### **Risk Management**

Trustees have a risk management system and a live risk management document which is a standing agenda item at Board meetings. Risks are categorised in the following areas: **Governance, External, Operational, Digital and Finance.**

- Risks are risk rated and Amber and Red will be discussed at Board level.
- Policies and procedures are reviewed annually

### **Safeguarding**

During 24/25 we reviewed and developed our safeguarding procedures to include:

- Increased training for staff and Trustees together with DBS checks
- Regular meetings between DSOs and Board Lead for Safeguarding
- Due Diligence processes for external facilitators and speakers
- A cause for concern process
- Policy reviewed and amended in light of updated legislation

### **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
- 1 x Project Worker
- Lundy trainer
- 1 Marketing Apprentice

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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**

YFNW is a living wage employer, we provide secure work with no zero hours contracts. All roles are on Soulbury, NJC and JNC terms and conditions and we advise all staff to join a Union.

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

### **Treasurer's report**

#### **Financial review**

Youth Focus North West continues to be in a strong financial position. Following significant income growth in 2023/24, total income decreased slightly in 2024/25 to £626,878 (2023/24: £635,640). Income continued to be generated from a wide range of contracts and partnerships. Income generation has focused on securing multi-year funding commitments wherever possible and exploring further diversification.

Expenditure increased to £676,367 (2023/24: £535,792). This was largely driven by increased staffing and project costs to deliver additional funded work. It also included some one-off costs funded from reserves, for impact evaluation, trustee recruitment and a final bonus payment to staff under the now withdrawn bonus scheme.

This resulted in an overall deficit for the year of £49,489 (2023/24: £99,848 surplus), ending the year with net assets of £468,451 (2023/24: £517,940).

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

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<b>Risk</b>	<b>Controls in place</b>
Commitment challenges can reduce Board effectiveness	Robust recruitment and induction process, attendance register and hybrid meetings
A lack of funding diversification and competition for decreasing funding pots risks our future financial sustainability (over reliance on commissions)	Explore alternative opportunities, including corporate funding/sponsorship
Lack of control over terms & conditions of pay scales, inhibits financial planning	An estimated increase is included in expenditure for any back dated pay
Increase in event costs puts pressure on budget	Use free or low-cost venues & suppliers when possible. Do not over cater for events and use minimal resources. Hybrid meetings.
Limited capacity of staff team presents a risk to services should there be long term sickness or similar.	Flexible working and investment in wellbeing, regular staff support and supervision, review of workplans, exploring additional capacity via Student Placements and associates.
A new government may result in change in funding and policy that may impact negatively on YFNW	SCEO has strategic overview and sits at the relevant tables to receive timely information. YFNW is agile to be both proactive and reactive.
Competitors are a threat to funding and potential work in this challenging environment	CEO to keep abreast of competitors and their services. We can respond quickly.

During the year, we reviewed our banking arrangements with a view to:

- minimising the risk that our reserves would be exposed to in the event of bank failure
- achieving more competitive interest rates on our cash balances.

In order to achieve these goals, we opened a Flagstone account with Charities Aid Foundation, enabling us to distribute funds across multiple banks via a centrally managed portal.

We continue to use our existing Co-operative Bank current account for managing day-to-day transactions. Our current approach is to maintain approximately 3 months' expenditure in our main current account and at the end of each quarter, distribute any surplus balances into our other accounts via Flagstone.

The charity does not currently have any financial investments other than cash.

### **Reserves policy**

Our reserves policy, approved in October 2023, sets a target level of reserves sufficient to provide:

- 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
- a minimal level of continuity for Youthforia in this scenario (i.e. no residential, but maintaining basic activity)
- redundancy payments based on current staff entitlements

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- a contingency reflecting risk associated with future increases in staffing costs or other unforeseen cost increases.

In 2024/25, our target level of reserves based on these assumptions was £230,000. Our actual level of reserves held at year-end was £463,45, which is significantly higher than the level required by the policy. In 2025/26 we will review the assumptions used to calculate our reserves target. We will also consider options for committing surplus reserves to further the charity's strategic priorities.

James Cooke  
Treasurer

Youth Focus North West Limited  
Trustees' annual report  
for the year ended 31st March 2025

**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 04/12/2025 and signed on their behalf by

James Cooke

Treasurer

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 2025 which are set out on pages 14 to 27.

**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: 05/12/2025

Youth Focus North West Limited  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Charitable activities:	3	624,186	-	624,186	634,589
Investments	4	2,692	-	2,692	1,051
<b>Total income</b>		<b>626,878</b>	<b>-</b>	<b>626,878</b>	<b>635,640</b>
<b>Expenditure on:</b>					
Charitable activities:	5	676,367	-	676,367	535,792
<b>Total expenditure</b>		<b>676,367</b>	<b>-</b>	<b>676,367</b>	<b>535,792</b>
<b>Net income/(expenditure) for the year</b>	7	<b>(49,489)</b>	<b>-</b>	<b>(49,489)</b>	<b>99,848</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(49,489)</b>	<b>-</b>	<b>(49,489)</b>	<b>99,848</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		517,940	-	517,940	418,092
<b>Total funds carried forward</b>		<b>468,451</b>	<b>-</b>	<b>468,451</b>	<b>517,940</b>

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 2025

	Note	£	2025	£	£	2024	£
<b>Fixed assets</b>							
Tangible assets	11			-			-
<b>Total fixed assets</b>				-			-
<b>Current assets</b>							
Debtors	12	76,540			245,988		
Cash at bank and in hand		543,261			504,029		
<b>Total current assets</b>		<b>619,801</b>			<b>750,017</b>		
<b>Liabilities</b>							
Creditors: amounts falling due in less than one year	14	(151,350)			(232,077)		
<b>Net assets</b>				<b>468,451</b>			<b>517,940</b>
<b>The funds of the charity:</b>							
Restricted income funds	16			-			-
Unrestricted income funds	17			468,451			517,940
<b>Total charity funds</b>				<b>468,451</b>			<b>517,940</b>

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 18 to 28 form part of these accounts.

Approved by the trustees on 04/15/2025 and signed on their behalf by:

James Cooke  
Treasurer

Tim Rumley  
Trustee



Youth Focus North West Limited  
Statement of Cash Flows  
for the year ending 31 March 2025

	Note	2025 £	2024 £
<b>Cash provided by/(used in) operating activities</b>	19	<b>36,540</b>	<b>9,543</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		2,692	1,051
<b>Cash provided by/(used in) investing activities</b>		<b>2,692</b>	<b>1,051</b>
Increase/(decrease) in cash and cash equivalents in the year		39,232	10,594
Cash and cash equivalents at the beginning of the year		504,029	493,435
<b>Cash and cash equivalents at the end of the year</b>		<b>543,261</b>	<b>504,029</b>

# Youth Focus North West Limited

## Notes to the accounts for the year ended 31 March 2025

### **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 2025 (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 2025 (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 2025 (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 £4,151 (2024 : £3,205).

### 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 2025 £
Conferences and training	155,742	-	155,742
Membership subscriptions	47,000	-	47,000
Contract income	331,045	-	331,045
Fees & other income	90,399	-	90,399
	<hr/>	<hr/>	<hr/>
<b>Total 2025</b>	624,186	-	624,186
	<hr/>	<hr/>	<hr/>
<b>Previous reporting period</b>			
	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	161,892	-	161,892
	<hr/>	<hr/>	<hr/>
<b>Total 2024</b>	626,495	8,094	634,589
	<hr/>	<hr/>	<hr/>

# Youth Focus North West Limited

## Notes to the accounts for the year ended 31 March 2025 (continued)

### 4 Investment income

	2025 £	2024 £
Income from bank deposits	2,692	1,051
	<u>2,692</u>	<u>1,051</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 2025 £
Staff costs	419,679	-	419,679
Premises costs	16,626	-	16,626
Administrative costs	41,742	-	41,742
Project costs	196,276	-	196,276
Governance costs (see note 6)	2,044	-	2,044
	<u>676,367</u>	<u>-</u>	<u>676,367</u>

#### *Previous reporting period*

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
<i>Staff costs</i>	<i>314,474</i>	<i>-</i>	<i>314,474</i>
<i>Premises costs</i>	<i>18,783</i>	<i>-</i>	<i>18,783</i>
<i>Administrative costs</i>	<i>35,402</i>	<i>-</i>	<i>35,402</i>
<i>Project costs</i>	<i>156,723</i>	<i>8,094</i>	<i>164,817</i>
<i>Governance costs</i>	<i>2,316</i>	<i>-</i>	<i>2,316</i>
	<u><i>527,698</i></u>	<u><i>8,094</i></u>	<u><i>535,792</i></u>

### 6 Analysis of governance costs

	Total 2025 £	Total 2024 £
Accountancy services	1,644	1,714
Independent examination	400	602
	<u>2,044</u>	<u>2,316</u>

Notes to the accounts for the year ended 31 March 2025 (continued)

**7 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2025 £	2024 £
Operating lease rentals:		
Equipment	-	-
Independent examiner's fee - accountancy	1,640	1,428
Independent examiner's fee - payroll	654	483
Independent examination	460	504
	<u>          </u>	<u>          </u>

**8 Staff costs**

Staff costs during the year were as follows:	2025 £	2024 £
Wages and salaries	331,387	250,367
Social security costs	28,339	19,461
Pension costs	31,886	25,242
Other costs	28,067	19,404
	<u>          </u>	<u>          </u>
	419,679	314,474
	<u>          </u>	<u>          </u>

One employees has employee benefits in excess of £70,000 (2024: nil).

One employees has employee benefits in excess of £60,000 (2024: One).

The average number of staff employed during the period was 7.7 (2024: 7).

The key management personnel of the charity comprise the board trustees, Chief Executive, Deputy Chief Executive and Business Manager. The total employee benefits of the key management personnel of the charity were £189,844 (2024: £170,217).

**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 (2024: Nil).

No trustees received travel and subsistence expenses during the year (2024:£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 (2024: nil).

# Youth Focus North West Limited

## Notes to the accounts for the year ended 31 March 2025 (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

<b>Cost</b>	Computer equipment £
At 1 April 2024	13,454
Additions	-
Disposals	-
	<hr/>
At 31 March 2025	13,454
	<hr/> <hr/>
<b>Depreciation</b>	
At 1 April 2024	13,454
Charge for the year	-
Disposals	-
	<hr/>
At 31 March 2025	13,454
	<hr/> <hr/>
<b>Net book value</b>	
At 31 March 2025	-
	<hr/> <hr/>
<i>At 31 March 2024</i>	-
	<hr/> <hr/>



# Youth Focus North West Limited

## Notes to the accounts for the year ended 31 March 2025 (continued)

### 12 Debtors

	2025 £	2024 £
Trade debtors	57,466	183,058
Prepayments and accrued income	19,074	62,930
	<hr/>	<hr/>
	76,540	245,988
	<hr/>	<hr/>

### 13 Cash at bank and in hand

	2025 £	2024 £
Cash at bank and on hand	543,261	504,029
	<hr/>	<hr/>

### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	3,205
Other creditors and accruals	8,917	5,916
Deferred income	133,790	216,728
Taxation and social security costs	8,643	6,228
	<hr/>	<hr/>
	151,350	232,077
	<hr/>	<hr/>

### 15 Deferred income

	2025 £	2024 £
Annual membership and contract income		
Deferred grant brought forward	216,728	146,864
Income received	332,045	474,065
Released to income from charitable activities	(414,983)	(404,201)
	<hr/>	<hr/>
Deferred income carried forward	133,790	216,728
	<hr/>	<hr/>

# Youth Focus North West Limited

## Notes to the accounts for the year ended 31 March 2025 (continued)

### 16 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Arts Council England	-	-	-	-	-
<b>Total 2025</b>	-	-	-	-	-
<b><i>Previous reporting period</i></b>	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2024 £</i>
Arts Council England	-	8,094	(8,094)	-	-
<b>Total 2024</b>	-	8,094	(8,094)	-	-

# Youth Focus North West Limited

## Notes to the accounts for the year ended 31 March 2025 (continued)

### 17 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	517,940	626,878	(676,367)	-	468,451
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	517,940	626,878	(676,367)	-	468,451
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

<b>Previous reporting period</b>	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/>

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 2025 (continued)

## 18 Analysis of net assets between funds

	General fund £	Restricted funds £	Total £
Tangible fixed assets	-	-	-
Net current assets/(liabilities)	468,451	-	468,451
Creditors of more than one year	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total 2025</b>	468,451	-	468,451
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>			
	General fund £	Restricted funds £	Total £
Tangible fixed assets	-	-	-
Net current assets/(liabilities)	517,940	-	517,940
	<hr/>	<hr/>	<hr/>
<b>Total 2024</b>	517,940	-	517,940
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	2025 £	2024 £
<b>Net income/(expenditure) for the year</b>	(49,489)	99,848
<b>Adjustments for:</b>		
Depreciation charge	-	-
Dividends, interest and rents from investments	(2,692)	(1,051)
Decrease/(increase) in debtors	169,448	(163,979)
Increase/(decrease) in creditors	(80,727)	74,725
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating</b>	36,540	9,543
	<hr/> <hr/>	<hr/> <hr/>