

**REGISTERED COMPANY NUMBER: 06732673 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1128524**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024  
FOR  
YOUTH AND FAMILIES MATTER  
(A Company Limited by Guarantee)**

**YOUTH AND FAMILIES MATTER**  
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**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

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**YOUTH AND FAMILIES MATTER**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

**TRUSTEES:** R Maher ACA – Chair  
S Reynolds (resigned 7 January 2025)  
H Francis FCA  
B Njah (appointed 18 September 2024)  
J Sweeney  
J Woodhouse (resigned 18 September 2024)

**REGISTERED OFFICE:** Testwood Baptist Church  
283A Salisbury Road  
Totton  
Southampton  
Hampshire  
SO40 3LZ

**REGISTERED NUMBER:** 06732673 (England and Wales)

**CHARITY NUMBER:** 1128524

**INDEPENDENT EXAMINER:** Scott Vevers Ltd  
Chartered Accountants & Registered Auditors  
65 East Street  
Bridport  
Dorset  
DT6 3LB

**BANKERS:** CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**YOUTH AND FAMILIES MATTER**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

The Trustees (who are also directors of the charitable company for the purposes of the company law) present their report together with the financial statements of Youth and Families Matter for the year ended 31<sup>st</sup> December 2024. They are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT**

Youth and Families Matter (YFM) exists to:

Meet the needs of children, young people and families in the Totton area of Hampshire, and elsewhere through, including, but not limited to the following –

- The provision of training
- The advancement of education
- The provision of support and activities

Which develop their skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals.

In planning activities for the period, the Trustees have considered the Commission's guidance on Public Benefit and the needs of the local community. The Governors have revisited our objectives and future planned activities with due regard to the September 2013 Charity Commission guidance (PB1, PB2, PB3) in accordance with their responsibilities under the Charities Act 2011. The Public Benefit narrative within this report is also set out taking account of PB3.

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**INTRODUCTION**



YFM is an independent grassroots charity established in Totton (Hampshire) in 1993. We work directly with vulnerable and disadvantaged children, young people and their families to strengthen family relationships, develop resilience and support children, young people, adults and families to thrive. Embedded in the community, volunteers, Trustees and staff are local residents that consult beneficiaries to ensure our services are grounded in local needs. In 2020, in recognition of the charity's impact and excellent use of volunteers, YFM was honoured with the Queens Award for Voluntary Service (the highest award available to charitable organisations and equivalent to an MBE).

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Each week the charity works with up to 300 people, who are living in financial hardship or poverty as well as experiencing one or multiple challenges including abuse, addiction, long-term illness, disability and family breakdown. YFM works with people of all backgrounds and a significant proportion of our caseload is made up of people from under-represented groups.

Totton is an area just outside of Southampton with high housing costs and poor social housing, limited affordable housing, inadequate public service provision and low education and training attainment as evidenced by the Index of multiple deprivation<sup>1</sup>.

The Trustees have established that the aims and purposes of YFM will primarily be achieved by providing work that is designed around the person and draws from four areas of services offered by the charity. Keeping a family or individual central to the approach, work can take the form of individualised support, group work, educational courses or help with financial hardship – or a blend of one or more of these areas.



YFM offers a person-centred, holistic service that is not timebound, works at the pace appropriate to the complexity of individual needs and circumstances and can work with the whole family unit in a safe, secure and non-judgemental environment. The charity regularly works in different settings with a child, young person and caregiver all affected (often in different ways) by the same situation. This not only gives YFM more insights to provide more targeted help and safeguarding, but it also gives the charity more opportunities to improve outcomes for individuals and the family unit as a whole.

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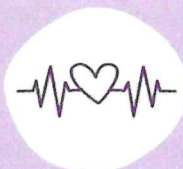
<sup>1</sup> 2019 English Indices of Deprivation report: two wards fall within the 10% most deprived neighbourhoods for BARRIERS TO HOUSING AND SERVICES DOMAIN; four fall between 20-30% most deprived neighbourhoods for EDUCATION, SKILLS AND TRAINING DOMAIN and half the wards YFM works in score in the bottom half of the overall INDEX OF MULTIPLE DEPRIVATION.



**YOUTH AND FAMILIES MATTER**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

**ACTIVITIES**

Throughout 2024 YFM's activities and achievements were as follows –




## Individualised support

**For children and young people –**


122 children and young people received one to one support in 2024. The majority of this support has been delivered on a medium to long-term basis. The six most common reasons for referral for this support were:

01.




FAMILY BREAKDOWN

02.




MENTAL HEALTH

03.




TRAUMA

04.




SOCIAL DIFFICULTIES

05.



CHAOTIC HOME LIFE

06.




LOSS

1866 one to one sessions took place with children and young people, 1783 of these sessions took place in nine school locations and the remaining 83 sessions took place with young people who are non-attenders or for whom support in school isn't appropriate.

**For adults and families –**


266 adults and families received one to one support throughout the year. Some of this intensive support took place over a medium to long term period, whereas some people only needed shorter-term help. The six most common reasons for referral for this support were:

01.




FAMILY CRISIS

02.




MENTAL HEALTH

03.




HOUSING & BENEFITS

04.




DOMESTIC ABUSE

05.



POVERTY

06.



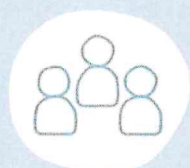
PARENTING

YFM continues to be recognised for the value of offering responsive, flexible and in-home support for adults and families who are vulnerable or in crisis. Feedback from a local school:

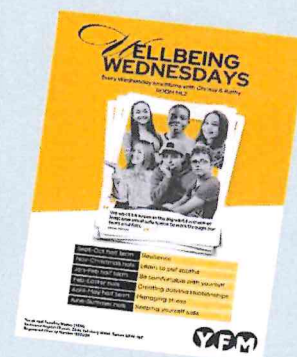
*"There is always a very quick response from YFM which is often needed as a child and/or family is in crisis and even though multi-agency referrals are put in, these are often accompanied by a lengthy wait for any sort of response. YFM staff are ready and able to visit parents and children in their homes and many parents have fed back how helpful they have found this as appointments are made available which fit in with work too. We also think it is really valuable that parents can be seen at home as they are often more relaxed and able to be open at home."*



**YOUTH AND FAMILIES MATTER**  
**REPORT OF THE TRUSTEES**  
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## Group work



### Regular groups –

**LUNCHTIME WELLBEING DROP IN** at Testwood School, with the aim of covering specific topics during each term. These included wellbeing, exam anxiety, digital safety and personal identity, amongst other things and supported 52 young people.

**TBC FRIDAYS** - YFM continued to partner with Testwood Baptist Church, to provide a space for Carers to come with their babies, a group for children, and a youth group. The charity supported this initiative with family workers, children, and youth workers. YFM support workers were specifically able to help the children with additional needs to access this provision.

**TIDES/STREAMS** – bi-weekly support groups for women suffering from depression and anxiety.

**COMMUNITY LUNCH** – a group for individuals who may feel isolated and don't often get the chance to eat together. This is held at The Chapel.

**POST ADOPTION GROUP** – This group finished during 2024

**ADHD/AUTISM GROUP** – a monthly support group for parents of children with ADHD and Autism.

### Seasonal group activities –

Community coach trip to the seaside and community family picnic sessions

Christmas Production – Red Riding Hood, performed by Saltmine Theatre

Kung Foo Panda film screening event for families

A summer kayaking trip took place and a separate movie and pizza night for 17 young people

Two specialist nurture days, specifically aimed at the more vulnerable children in the charity's caseload. This was a small group, to enable children to feel comfortable and for the leaders to spend quality time with them. 13 children engaged with these days, most of whom YFM also supports through school.

Alongside the Community hub, seven play sessions were provided during the school holidays.

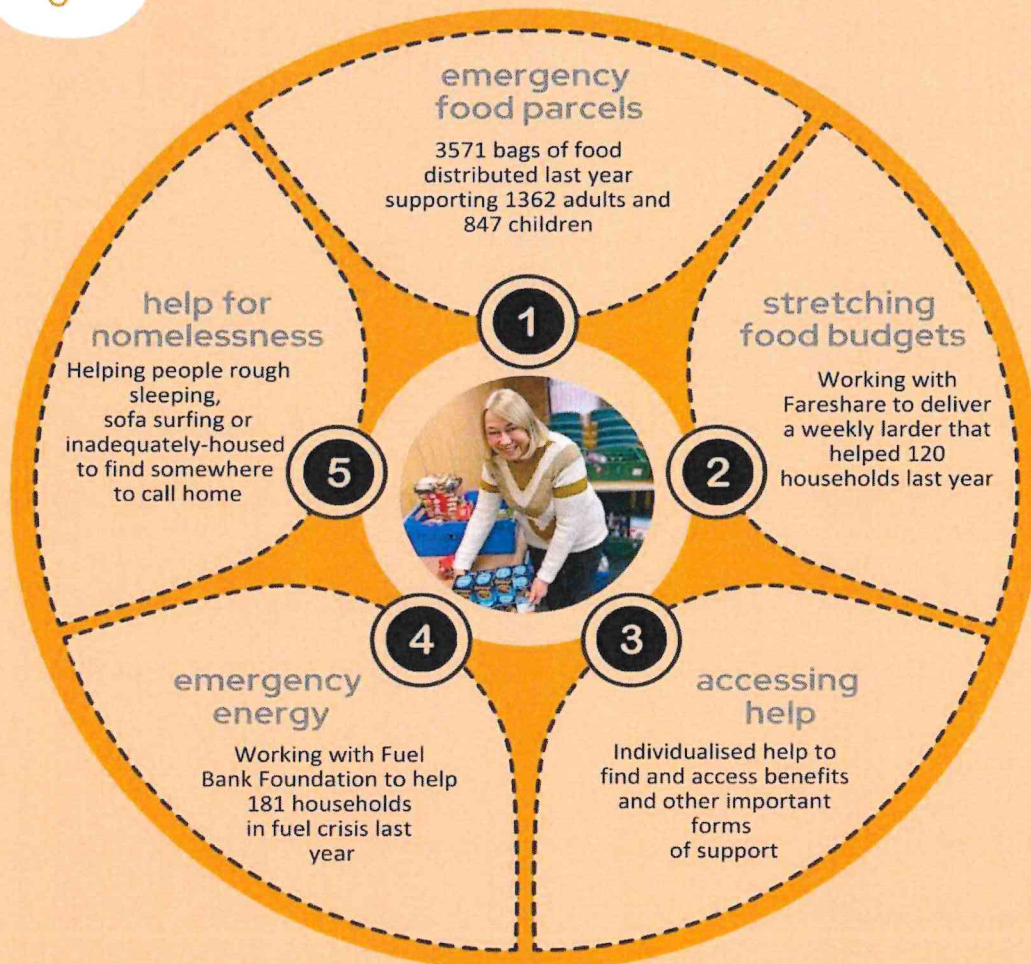
# YOUTH AND FAMILIES MATTER

## REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024



# Hardship support



Basics Bank (food bank) – There was an increase in the number of working households accessing the support of basics bank. The local community continued to support this project, as well as many organisations and supermarkets, both with food and finances. Notwithstanding this, donations don't cover as much as they used to and more funds now go to topping up food parcels.

Fuel Bank – 181 applications were made to the Fuel Bank Foundation.

Fareshare Larder – run by Fareshare with support from YFM, to provide groceries, for a small charge. Alongside the Fareshare larder, YFM supported clients with benefits advice, housing information, medical appointments etc. This was done through our YFM staff, but also through the New Forest District Council Housing team. The larder here is one of the busier locations for Fareshare and, with average weekly attendance rising to 50 in 2024, the project has come under more pressure in terms of supplies.



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## Courses

**MANAGING YOUR CHILD'S ANGRY FEELINGS** – three of these courses were run during 2024, supporting 23 people. This group looks at how parents and carers can help their child with anger, focusing on triggers, how to lengthen the fuse and calming strategies.

**WILD** - a basic skills course for people who may have experienced rejection or felt overlooked by mainstream education or employment support services. WILD is a tailored programme combining emotional coaching and life skills training in an accessible format. Each six-week theme focuses on a specific set of skills like cooking, budgeting, communication, or emotional literacy and the sessions are delivered weekly during term time. 34 sessions took place in 2024 along with 8 outdoor learning trips.



### FUNDRAISING ACTIVITIES

Regular newsletters or short videos update all stakeholders of the outcomes achieved using their funds. Personal repeat donations continued throughout the year.

### PARTNERSHIP WORKING

YFM continued to work alongside many local partners during 2024.

Staff attended networking meetings to gain and share information, including New Forest Partnership meetings with NFDC, CAB, Community First, local food banks, and other local organisations. The Project Leader attended the Local Children's Partnership meetings and the team continued to work closely with Children's Services.

YFM continued to be a part of the 'New Forest Cost-of-Living Steering Group', with the aim of addressing poverty to help residents in local communities. The University of Southampton also approached YFM in 2024 to partner on a future research project around food insecurity.

The team were pleased to welcome the CEO of New Forest District Council, along with Cllr Cleary and Cllr Poole, and Ryan Stevens (Service Manager – Revenues, Benefits and Customer Services) to see the work of YFM in action.

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As in other years, Families Matter (in Hythe) continue to be a valued partner in running selected parenting courses and the charity received increased referrals from the local mental health and social prescribing team for vulnerable adults.

**STAFF & VOLUNTEERS**

Our team of staff and volunteers continue to be YFM's biggest asset.



Changes in staffing arrangements throughout 2024:

Christina Harris, Children and Youth Worker left her role in December 2024.

Jackie Woodhouse left her role as Trustee of YFM in September 2024 due to relocation.  
Beatrice Njah joined the board of Trustees in September 2024.

Pay is reviewed annually on 1 April. Mr H Francis acts as the lead trustee on pay recommendations to the Board.

**THE CHAPEL**

The aim of The Chapel is to support the immediate local community, understanding their needs and assisting more families and young people to connect into our existing initiatives whilst, over the longer term, also helping to provide a sustainable source of income for YFM, in an ever-changing financial climate.

The Chapel celebrated 10 years in operation in December 2024 which was an opportunity to celebrate the achievements of the project to date and the considerable impact it has made within the local community.

**SAFEGUARDING**

Safeguarding is of the utmost importance to YFM and sits on the agenda of every Trustee meeting. The charity's safeguarding policies are reviewed and updated annually by the Board of Trustees and staff and volunteers receive regular training. Kelly Price (Project Leader) is the charity's designated safeguarding lead, with Julie Sweeney serving as the responsible safeguarding trustee.

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All staff and volunteers are subject to Disclosure & Barring Service checks before working with children, young people and vulnerable adults. The charity works very closely with Hampshire County Council Children Services department and regularly attend relevant child protection and other relevant meetings as part of joint casework.

**SUSTAINABILITY**

The fundraising landscape is increasingly challenging, however, YFM is fortunate to have a breadth of support both locally and further afield.

Alike many small charities, YFM has a cautious and considered approach to financial governance including rationalising costs where possible, maximising available income opportunities and pursuing wise investments where relevant.

**FEEDBACK FROM PEOPLE YFM HAS SUPPORTED**

From a vulnerable woman who received individualised, group and hardship support:

*"You've helped me come so far. I know I've a road to go, yet the climb has been made easier by you. Getting out of the house to a safe place is worth winning the lottery. You remind me of the saying 'when I only saw one set of footprints I thought I was alone'. I wasn't though, I had people carrying me."*

From a woman with long term health problems who received group support and attended a course:

*"The course has helped me believe in myself and my choices. I feel like it's given me the ability to accept my limitations, but not be limited by them."*

From a young person who received individualised support:

*"I can talk about things that I can't with my Mum. You don't have to always talk about negative things- could just have a quiet talk."*



**YOUTH AND FAMILIES MATTER**  
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**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

**FINANCIAL REVIEW**

Total receipts on unrestricted funds were £168,725 (2023: £146,710). Restricted funds of £144,504 (2023: £135,891) were also received and are detailed in the Financial Statements.

The Statement of Financial Activities shows net income of £22,236 (2023: £2,213) for the year and reserves are in surplus by £258,161 (2023: £235,925), of which £98,410 (2023: £96,363) are in restricted funds.

The Trustees have recognised the risk to future risk and have allocated unrestricted designated funds of £95,986 (2023: £98,106). Allocated as follows:

- Monies held to ensure cashflow is available to pay salaries as they fall due of £25,000 (2023: £25,000);
- Monies held to purchase food for the food bank service, as needed, to ensure continuity of the service of £15,986 (2023: £18,106);
- The Chapel Café 2025 lease renewal fixed asset reserve of £55,000 (2023: £55,000).

**RESERVES POLICY**

The Trustees have set a reserves policy which requires:

- Reserves be maintained at a level which ensures that our core activities could continue during a 6 to 12 month period of unforeseen difficulty. The Trustees recognise that additional free reserves are desirable, to successfully manage our skill base and secure continuity of case work. They are working to maintain financial resilience to ensure much needed stability for our vulnerable client base in an increasingly challenging environment. At 31<sup>st</sup> December 2024, free reserves amounted to £63,765 which are in line with the policy.
- A proportion of reserves be maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account the:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisation's commitments

**STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITY**

The charity is a company limited by guarantee and was formed on 24<sup>th</sup> October 2008. It is governed by its Memorandum and Articles of Association.

**DIRECTORS AND TRUSTEES**

The registered directors of the company are also the Trustees, and details of the Trustees are listed on page 1. Trustees are recruited and appointed by the board of Trustees. The charity may, by ordinary resolution, appoint a person who is willing to act to be a Director. He or she is recommended by a Director to the board of Trustees, who vote on the appointment. The appointment is recorded in the minutes of the meeting. The full procedure can be found in the Memorandum and Articles of Association.

Newly appointed trustees are provided with an induction to the Charity through provision of training courses and mentoring by established trustees.

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The Trustees delegate the day-to-day responsibility for administering the activities of the charity to the part time Project Leader who is also responsible for overseeing the charity's employees. The Trustees are committed to high standards of governance recognising the importance of the 7 principles outlined in the Charity Governance Code.

**SAFEGUARDING**

The Trustees and staff of YFM confirm our commitment to, and maintenance of our safeguarding policy.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are required by law to prepare financial statements for each financial period, which give a true and fair view of the financial activities of the charity and of its financial position at the end of the period. In preparing those 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 the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, 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 company will continue in business.

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

**INDEPENDENT EXAMINER**

Marcus Cridland of Scott Vevers Ltd has signified his willingness to continue in office and a resolution for his re-appointment will be proposed at the forthcoming Annual General Meeting.

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

**ON BEHALF OF THE BOARD:**



R Maher – Director

Date: 22<sup>nd</sup> September 2025

## YOUTH AND FAMILIES MATTER

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the company for the year ended 31<sup>st</sup> December 2024, which are set out on pages 13 to 24.

#### **Respective responsibilities of Trustees and examiner**

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396
- of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



M J Cridland FCA BA(Hons)  
Scott Vevers Ltd  
Chartered Accountants & Registered Auditors  
65 East Street  
Bridport  
Dorset  
DT6 3LB

Date: 26/9/25



# YOUTH AND FAMILIES MATTER

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	3	74,461	-	74,461	56,114
Charitable activities	4	25,533	144,504	170,037	159,499
Other trading activities	5	64,559	-	64,559	64,919
Investment income		4,172	-	4,172	2,069
<b>Total incoming resources</b>		<b>168,725</b>	<b>144,504</b>	<b>313,229</b>	<b>282,601</b>
<b>EXPENDITURE ON:</b>					
Cost of raising funds	6	86,504	-	86,504	77,557
Charitable activities	7	62,032	142,457	204,489	202,831
<b>Total expenditure</b>		<b>148,536</b>	<b>142,457</b>	<b>290,993</b>	<b>280,388</b>
Net income/(expenditure) before transfers		20,189	2,047	22,236	2,213
Transfers between funds		-	-	-	-
<b>Net Movement in Funds for the year</b>		<b>20,189</b>	<b>2,047</b>	<b>22,236</b>	<b>2,213</b>
<b>Total Funds:</b>					
Brought Forward		139,562	96,363	235,925	233,712
Carried Forward		<b>159,751</b>	<b>98,410</b>	<b>258,161</b>	<b>235,925</b>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 15 to 24 form an integral part of these financial statements.

# YOUTH AND FAMILIES MATTER

## BALANCE SHEET AT 31<sup>st</sup> DECEMBER 2024

Company Registration No. 06732673

		2024		2023	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	11		5,948		277
<b>Current assets</b>					
Debtors	12	5,861		7,429	
Cash at bank and in hand		252,191		234,460	
		<u>258,052</u>		<u>241,889</u>	
<b>Creditors: Amounts falling due within one year</b>	13	<u>(5,839)</u>		<u>(6,241)</u>	
<b>Net current assets</b>			252,213		235,648
<b>Total assets less current liabilities</b>			<u>258,161</u>		<u>235,925</u>
<b>The funds of the charity:</b>	14				
<b>Restricted Funds</b>			98,410		96,363
<b>Unrestricted funds</b>					
Designated funds		95,986		98,106	
General funds		<u>63,765</u>		<u>41,456</u>	
			159,751		139,562
<b>Total charity funds</b>			<u>258,161</u>		<u>235,925</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31<sup>st</sup> December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31<sup>st</sup> December 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts:

These financial statements have been prepared in accordance with the provisions applicable to small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 22<sup>nd</sup> September 2025 and signed on its behalf by:



.....  
R Maher - Director

The notes on pages 15 to 24 form an integral part of these financial statements.

## YOUTH AND FAMILIES MATTER

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

#### 1 General information

Youth and Families Matter is a company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

#### 2 Accounting policies

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

##### Statement of compliance and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and 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), (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act 2011.

##### Accounting convention

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### Income

Income from donations and grants, including capital grants and events utilising the charity's facilities is included in incoming resources when receivable except as follows:

When events are due to take place in a future accounting period and when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Grant clawbacks are deducted from incoming resources if they occur in the same accounting period. Grant clawbacks made in subsequent accounting periods are shown as outgoing resources in preference to negative income.

Gifts and services in kind are included at their estimated open market valuation.

##### Classification of expenditure

Expenditure is included when incurred. Costs which are identified as relating to restricted activities are allocated directly to those activities. Costs which relate to the general running of the charity are allocated against unrestricted funds, and within the statement of financial activities these expenses are shown as cost of activities in furtherance of the objects of the charity, support costs and governance costs. Governance costs are those relating to the charity's compliance with constitutional and statutory requirements.

##### Tangible fixed assets

Tangible fixed assets costing, or deemed value for donations, more than £500 are capitalised at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Asset	Depreciation rate
Leasehold improvements	Over period of lease
Equipment	25% straight line
Motor vehicles	25% straight line



## YOUTH AND FAMILIES MATTER

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

#### 2 Accounting policies (continued)

##### Funds

Restricted funds are funds subject to specific conditions imposed by donors as to how they may be used. The purposes and uses of the restricted funds are set out in note 14 to the accounts. Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the trustees' discretion.

##### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

##### Financial instruments

###### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

###### Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transactions. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for similar debt instruments.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### 3 Donations and legacies

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Testwood Baptist Church	4,248	4,200	-	-	4,248	4,200
Gift Aid	8,942	2,999	-	-	8,942	2,999
Other donations and gifts	46,671	40,115	-	-	46,671	40,115
	59,861	47,314	-	-	59,861	47,314
Gifts in kind:						
Minibus	5,000	-	-	-	5,000	-
Office space provided by Testwood Baptist Church	9,600	8,800	-	-	9,600	8,800
	74,461	56,114	-	-	74,461	56,114

## YOUTH AND FAMILIES MATTER

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

#### 4 Charitable activities

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Grants and Awards (note 14)	-	-	144,504	135,891	144,504	135,891
Fees received	13,983	14,702	-	-	13,983	14,702
Other income	11,550	8,906	-	-	11,550	8,906
	<u>25,533</u>	<u>23,608</u>	<u>144,504</u>	<u>135,891</u>	<u>170,037</u>	<u>159,499</u>

#### 5 Other trading activities

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
The Chapel café	41,208	41,707	-	-	41,208	41,707
Sale of donated goods	21,999	22,270	-	-	21,999	22,270
Rent received	-	-	-	-	-	-
Fundraising events	1,352	942	-	-	1,352	942
	<u>64,559</u>	<u>64,919</u>	<u>-</u>	<u>-</u>	<u>64,559</u>	<u>64,919</u>

#### 6 Costs of raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Staff costs	21,756	18,239	-	-	21,756	18,239
Publicity	744	5,251	-	-	744	5,251
	<u>22,500</u>	<u>23,490</u>	<u>-</u>	<u>-</u>	<u>22,500</u>	<u>23,490</u>
 The Chapel café costs	 26,565	 21,299	 -	 -	 26,565	 21,299
The Chapel staff costs	37,439	32,768	-	-	37,439	32,768
	<u>64,004</u>	<u>54,067</u>	<u>-</u>	<u>-</u>	<u>64,004</u>	<u>54,067</u>
	<u>86,504</u>	<u>77,557</u>	<u>-</u>	<u>-</u>	<u>86,504</u>	<u>77,557</u>

The Chapel costs represent 69.7% of the cost of raising funds. They generate a surplus from directly attributable Chapel income whilst significantly enhancing our presence in, and links with, the community in most need of our client services.

# YOUTH AND FAMILIES MATTER

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

### 7 Charitable activities costs

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Staff costs	23,816	44,259	141,831	119,022	165,647	163,281
Direct costs	26,927	30,843	626	-	27,553	30,843
Support costs	9,202	6,877	-	-	9,202	6,877
Governance costs	2,087	1,830	-	-	2,087	1,830
	<u>62,032</u>	<u>83,809</u>	<u>142,457</u>	<u>119,022</u>	<u>204,489</u>	<u>202,831</u>
<i>Staff costs:</i>						
Staff salaries	23,208	42,406	141,831	119,022	165,039	161,428
Training	608	1,853	-	-	608	1,853
	<u>23,816</u>	<u>44,259</u>	<u>141,831</u>	<u>119,022</u>	<u>165,647</u>	<u>163,281</u>
<i>Direct costs:</i>						
Project costs	15,505	19,694	626	-	16,131	19,694
Church (gifts in kind)	9,600	8,800	-	-	9,600	8,800
Depreciation	347	92	-	-	347	92
Travel expenses	1,475	2,257	-	-	1,475	2,257
	<u>26,927</u>	<u>30,843</u>	<u>626</u>	<u>-</u>	<u>27,553</u>	<u>30,843</u>
<i>Support costs:</i>						
Bank charges	815	370	-	-	815	370
Equipment	918	96	-	-	918	96
Insurance	1,725	2,439	-	-	1,725	2,439
IT costs	1,397	677	-	-	1,397	677
Payroll administration	2,160	1,164	-	-	2,160	1,164
Postage and stationery	458	244	-	-	458	244
Sundry	929	1,250	-	-	929	1,250
Telephone and internet	800	637	-	-	800	637
	<u>9,202</u>	<u>6,877</u>	<u>-</u>	<u>-</u>	<u>9,202</u>	<u>6,877</u>
<i>Governance costs:</i>						
Sundry	47	-	-	-	47	-
Independent Examiner's fee	2,040	1,830	-	-	2,040	1,830
	<u>2,087</u>	<u>1,830</u>	<u>-</u>	<u>-</u>	<u>2,087</u>	<u>1,830</u>

In addition to the above figures we can demonstrate that the above charitable activity costs exclude 10,012 hours of voluntary work (2023: 9,537).

# YOUTH AND FAMILIES MATTER

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

### 8 Staff costs

No remuneration or expenses were paid to Trustees in the year (2023: £nil). The costs of the remaining staff were:

	2024	2023
	£	£
Wages and salaries	209,191	199,068
Social security costs	5,937	5,092
Pension costs	9,106	8,527
	<u>224,234</u>	<u>212,687</u>

No employee earned more than £60,000 during the year.

The number of staff employed by the charity during the year was as follows:

	2024	2023
	No.	No.
Average full time equivalent number of staff employed	<u>6.8</u>	<u>7.3</u>
Average number of staff employed (headcount)	<u>15.0</u>	<u>15.0</u>

### 9 Net income/ (expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	347	92
Independent examiner's remuneration	<u>2,040</u>	<u>1,830</u>

### 10 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are administered by Trustees in a fund independent from those of the charity. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £9,106 (2023: £8,527).



# YOUTH AND FAMILIES MATTER

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

### 11 Tangible fixed assets

	Short Leasehold Improve- ments	Motor vehicles	Fixtures & Equipment	Total
	£	£	£	£
<b>Cost or valuation</b>				
As at 1 January 2024	23,745	-	8,365	32,110
Additions	-	5,000	1,018	6,018
As at 31 December 2024	23,745	5,000	9,383	38,128
<b>Depreciation</b>				
As at 1 January 2024	23,745	-	8,088	31,833
Charge for the year	-	-	347	347
As at 31 December 2024	23,745	-	8,435	32,180
<b>Net book value</b>				
As at 31 December 2024	-	5,000	948	5,948
As at 31 December 2023	-	-	277	277

In 2014, the charity received a licence to occupy the property known as "The Chapel". The Chapel Trustees are in the final stages to extend the lease to Youth and Families Matter for a further 7 years.

### 12 Debtors

	2024	2023
	£	£
Trade debtors	-	4,513
Gift Aid recoverable	4,666	2,916
Prepayments and accrued income	1,195	-
	5,861	7,429

### 13 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,498	652
Social security and other taxes	-	-
Other creditors and accruals	4,341	5,589
	5,839	6,241

# **YOUTH AND FAMILIES MATTER**

## **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

### **14 Funds**

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
<b>Restricted Funds:</b>					
Abri Grant	-	3,000	(1,826)	-	1,174
Albert Hunt Trust	2,000	-	(2,000)	-	-
ASDA (Equipment & Resources)	-	1,200	(439)	-	761
ASDA Foundation (Basics Bank)	-	1,000	-	-	1,000
Barker Mill Foundation	2,625	-	(2,625)	-	-
Churchill Foundation	1,666	-	(1,666)	-	-
Co-Op Local Community Grant	2,040	-	(2,040)	-	-
F J Wallis Charitable Trust	87	3,000	(1,781)	-	1,306
Garfield Weston Foundation	-	25,000	(21,705)	-	3,295
Hampshire County Council: Connect4Communities	1,650	3,265	(2,383)	-	2,532
Hampshire County Council: County Councillor Grant (DH)	944	1,622	(1,511)	-	1,055
Hampshire County Council: Leaders Grant	-	2,700	-	-	2,700
Hampshire & Isle of Wight Community Foundation (HIWCF)	7,921	8,052	(6,327)	-	9,646
It's Your Choice	1,036	2,116	(2,516)	-	636
Local Children's Partnership	2,887	1,559	(3,900)	-	546
MJB Charitable Trust	27,300	30,000	(29,800)	-	27,500
Neville Close	18,081	-	(18,081)	-	-
New Forest District Council: Councillor John Sleep	-	300	(300)	-	-
New Forest District Council: Councillor Richard Young	-	100	(100)	-	-
New Forest District Council: Revenue Grant	2,503	9,500	(9,015)	-	2,988
Peggy Heron Fund	-	20,000	-	-	20,000
Red Hill Trust	4,455	5,630	(5,427)	-	4,658
Royal Warrant Holders Association	1,668	-	(1,668)	-	-
Simply Health LCIF	2,500	-	(2,500)	-	-
The Edward Gostling Foundation (The Act Foundation)	17,000	25,000	(24,000)	-	18,000
The Listeners Trust	-	1,460	(847)	-	613
	<u>96,363</u>	<u>144,504</u>	<u>(142,457)</u>	<u>-</u>	<u>98,410</u>
<b>Designated Funds</b>					
(a) Salary reserve	25,000	-	-	-	25,000
(b) Food Bank service	18,106	-	(2,120)	-	15,986
(c) Chapel Café	55,000	-	-	-	55,000
	<u>98,106</u>	<u>-</u>	<u>(2,120)</u>	<u>-</u>	<u>95,986</u>
<b>General Funds</b>					
Other charitable funds	41,456	168,725	(146,416)	-	63,765
	<u>41,456</u>	<u>168,725</u>	<u>(146,416)</u>	<u>-</u>	<u>63,765</u>
<b>Total unrestricted funds</b>	<u>139,562</u>	<u>168,725</u>	<u>(148,536)</u>	<u>-</u>	<u>159,751</u>
<b>Total Funds</b>	<u>235,925</u>	<u>313,229</u>	<u>(290,993)</u>	<u>-</u>	<u>258,161</u>

# YOUTH AND FAMILIES MATTER

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

### 14 Funds (continued)

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
2023	£	£	£	£	£
<b>Restricted Funds:</b>					
Albert Hunt Trust	-	3,000	(1,000)	-	2,000
Asda Foundation	-	(200)	200	-	-
Barker Mill Foundation	-	3,000	(375)	-	2,625
Churchill Foundation	-	2,000	(334)	-	1,666
Citizens Advice Bureau: Community Hub	1,688	-	(1,688)	-	-
Co-Op Local Community Grant	1,228	2,380	(1,568)	-	2,040
Exxon Mobile	-	500	(500)	-	-
F J Wallis Charitable Trust	-	1,000	(913)	-	87
Garfield Weston Foundation	10,639	-	(10,639)	-	-
Hampshire County Council: Connect4Communities	-	4,950	(3,300)	-	1,650
Hampshire County Council: County Councillor Grant (DH)	1,120	2,009	(2,185)	-	944
Hampshire County Council: Get Going Again Fund	3,305	-	(3,305)	-	-
Hampshire & Isle of Wight Community Foundation (HIWCF): National Emergencies Trust (NET-DCMS)	2,741	7,921	(2,741)	-	7,921
Hampshire County Council: Neville Penman	-	500	(500)	-	-
Hampshire County Council: Website	-	2,600	(2,600)	-	-
Henry Smith	3,696	-	(3,696)	-	-
Julia & Hans Rausing	-	8,233	(8,233)	-	-
It's Your Choice	-	4,000	(2,964)	-	1,036
Local Children's Partnership	-	5,450	(2,563)	-	2,887
MJB Charitable Trust	21,887	30,000	(24,587)	-	27,300
Neville Close	15,860	11,699	(9,478)	-	18,081
New Forest District Council Business Grant	3,722	-	(3,722)	-	-
New Forest District Council: Councillor Russell Grant	600	-	(600)	-	-
New Forest District Council: Restart Grant	8,000	-	(8,000)	-	-
New Forest District Council: Revenue Grant	1,644	10,000	(9,141)	-	2,503
New Forest District Council: Supporting Communities	341	-	(341)	-	-
New Forest District Council: Warm Space Fund	600	-	(600)	-	-
Red Hill Trust	2,423	5,349	(3,317)	-	4,455
Royal Warrant Holders Association	-	2,500	(832)	-	1,668
Simply Health LCIF	-	2,500	-	-	2,500
The Edward Gostling Foundation (The Act Foundation)	-	25,000	(8,000)	-	17,000
The Listeners	-	500	(500)	-	-
The Westerleigh Group	-	1,000	(1,000)	-	-
<b>Total restricted funds</b>	<b>79,494</b>	<b>135,891</b>	<b>(119,022)</b>	<b>-</b>	<b>96,363</b>

# YOUTH AND FAMILIES MATTER

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

### 14 Funds (continued)

	<i>Balance at 1 January 2023</i>	<i>Incoming resources</i>	<i>Resources expended</i>	<i>Transfers</i>	<i>Balance at 31 December 2023</i>
	£	£	£	£	£
<b>Designated Funds</b>					
(a) Salary reserve	25,000	-	-	-	25,000
(b) Food Bank service	18,106	-	-	-	18,106
(c) Chapel Café	55,000	-	-	-	55,000
	<u>98,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,106</u>
<b>General Funds</b>					
Other charitable funds	56,112	146,710	(161,366)	-	41,456
	<u>56,112</u>	<u>146,710</u>	<u>(161,366)</u>	<u>-</u>	<u>41,456</u>
<b>Total unrestricted funds</b>	<u>154,218</u>	<u>146,710</u>	<u>(161,366)</u>	<u>-</u>	<u>139,562</u>
<b>Total Funds</b>	<u>233,712</u>	<u>282,601</u>	<u>(280,388)</u>	<u>-</u>	<u>235,925</u>

#### Designated Funds

(a) Monies held to ensure cashflow is available to pay salaries as they fall due.

(b) Monies held to purchase food for the food bank service, as needed, to ensure continuity of the service.

(c) The Chapel Café 2025 lease renewal fixed asset reserve.

#### Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Monies received from:

Abri grant for Basics Bank

Albert Hunt Trust Income for out of school youth work

ASDA (Equipment and resources) for Basics Bank

ASDA Foundation (Basics Bank) for food

Barker Mill Foundation for one to one work

Churchill Foundation for one to one youth work

Co-Op Local Community Grant for community work

FJ Wallis Charitable Trust for core costs

Garfield Weston Foundation for core costs and revenue spending

HCC Connect4Communities for Basics Bank

HCC Grant (Cllr David Harrison) for Autism support group

HCC leaders grant towards a new parenting course

HIWCF towards WILD- skills group for adults

It's Your Choice for youth work

Local Children's Partnership for activity sessions for children

MJB Charitable Trust to go towards YFM delivering core projects to support the wellbeing of local children, young people, families and adults at risk

Neville Close for core costs

New Forest District Council Revenue Grant for running costs

New Forest District Council Cllr John Sleep for Basics Bank

New Forest District Council Cllr Richard Young for Basics Bank

Peggy Heron Fund for core costs

Red Hill Trust towards the cost of work in schools

Royal Warrant Holders Association for tides and streams funding

Simply Health Local Community Impact Fund was towards one to one work

The Edward Gostling Foundation (The Act Foundation) towards core costs

The Listeners Trust towards work with vulnerable adults



# YOUTH AND FAMILIES MATTER

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

### 15 Analysis of fund balances between net assets

	Total				
	General funds	Designated funds	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£
Tangible fixed assets	5,948	-	5,948	-	5,948
Current assets	63,656	95,986	159,642	98,410	258,052
Current liabilities	(5,839)	-	(5,839)	-	(5,839)
Total funds	63,765	95,986	159,751	98,410	258,161
2023	£	£	£	£	£
Tangible fixed assets	277	-	277	-	277
Current assets	47,420	98,106	145,526	96,363	241,889
Current liabilities	(6,241)	-	(6,241)	-	(6,241)
Total funds	41,456	98,106	139,562	96,363	235,925

### 16 Financial instruments

	2024	2023
	£	£
Categorisation of financial instruments:		
Financial assets that are debt instrument measured at amortised cost	256,857	241,889
Financial liabilities measured at amortised cost	5,839	6,241

#### Items of income, expense, gains or losses

The total interest income for financial assets not measured at fair value through profit or loss is £4,172 (2023: £2,069).

### 17 Related party transactions

There were no related party transactions during the year.