

YOUTH UNITED FOUNDATION

England & Wales · Charity number 1147952

Details

Status	Registered
Legal form	Charitable company
Company number	07983862
Registered	2012-07-05
Register	View on the Charity Commission register

Contact

Address	Youth United Foundation 200b Lambeth Road London SE1 7JY
Phone	07812053121
Email	youth.united@yuf.org.uk
Website	www.yuf.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE, FOR THE PUBLIC BENEFIT, TO PROMOTE THE EMOTIONAL, SPIRITUAL, PHYSICAL, INTELLECTUAL AND SOCIAL DEVELOPMENT OF YOUNG PEOPLE (BENEFICIARIES), BY PURSUING ANY LAWFUL CHARITABLE PURPOSES AT THE DISCRETION OF THE TRUSTEES AND IN PARTICULAR:1. THE ADVANCEMENT OF CITIZENSHIP OR COMMUNITY DEVELOPMENT BY PROMOTING OPPORTUNITIES FOR THE DEVELOPMENT, EDUCATION AND SUPPORT OF BENEFICIARIES IN NEED TO LEAD PURPOSEFUL, STABLE AND FULFILLED LIVES;2. THE ADVANCEMENT OF EDUCATION OF BENEFICIARIES BY THE PROVISION, ENCOURAGEMENT AND PROMOTION OF EDUCATION, INSTRUCTION, TRAINING, ENTREPRENEURSHIP OR ENGAGING IN A PROFESSION, TRADE, CRAFT OR SERVICE;3. THE PREVENTION OR RELIEF OF POVERTY OF BENEFICIARIES THROUGH THE PROVISION OF ASSISTANCE (INCLUDING FINANCIAL ASSISTANCE); AND4. THE ADVANCEMENT OF HEALTH BY PROMOTING AND PROTECTING THE HEALTH, MORALE, CONFIDENCE, WELL-BEING, SKILLS AND ABILITIES OF BENEFICIARIES WHO ARE DEEMED VULNERABLE.

Activities: The vision of Youth United Foundation is to make it so that every young person who wants to join a uniformed organisation is able to do so. We do this by increasing the number of adult volunteers supporting member organisations, increasing opportunities for young people to join a uniformed youth organisation, attracting funding and making better use of resources through collaboration

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** ENGLAND AND WALES
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£208,352	£195,872	-	-
2023-09-30	£178,521	£151,190	-	-
2022-09-30	£70,838	£144,554	-	-
2021-09-30	£195,008	£102,941	-	-
2020-09-30	£123,253	£129,421	-	-

Trustees

Name	Role	Appointed
Alison Mary Oliver MBE		2021-06-24
Baroness Delyth Jane Morgan		2024-12-11
Daniel Paul Richard Greaves		2022-11-28
Duncan Ian Callaghan		2022-11-28
Edward Martin Sherry OBE		2021-06-24
Neil Stuart Martin OBE		2025-03-11
Rhian Moore		2024-06-12
Tafadzwa God'swish Gidi		2021-06-24

YOUTH UNITED FOUNDATION

England & Wales - Charity number 1147952

Accounts

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

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YOUTH UNITED FOUNDATION
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Trustees	D I Callaghan T G Gidi D P R Greaves Baroness D J Morgan, Chair (appointed 14 January 2025) A M Oliver E M Sherry, Network nominated trustee A C Lison (resigned 3 June 2024) A E Peace-Gadsby, Network nominated trustee (resigned 24 December 2024) R Moore, Network nominated trustee (appointed 12 June 2024) N Martin, Network nominated trustee (appointed 11 March 2025)
Company registered number	07983862
Charity registered number	1147952
Registered office	200b Lambeth Road London SE1 7JY
Independent Examiner	Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

CHAIR'S STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

I am delighted to be writing my first Chair's Report for Youth United Foundation. When I was approached about the role, I was impressed by the reach of the organisation: supporting a network of organisations that, between them, support nearly one million young people and over a quarter of a million adult volunteers. This aligned so well with my passion for developing young people that I joined the board with enthusiasm. I want to thank Alex Peace-Gadsby for her support for the organisation in stepping up as Acting Chair and the smooth manner in which she handed over to me. I know that everyone who has been involved with Youth United Foundation during Alex's time will join me in extending a heartfelt thanks for the time and energy that she gave to the role. We all wish her well for what comes next.

Coming into the charity, it has been a pleasure to reflect on what has been achieved by the team.

Increasing Participation

I was delighted with the number of places that have been created across eight of the organisations in our network via the Uniformed Youth Fund from DCMS. At the end of our financial year in September, the groups had created over 17,000 places across IMD 1-5 areas of England. At the time of writing this report, these had increased to beyond the original target of 22,000 places, reaching nearly 24,000, supported by 5,000 adult volunteers. For the first time in such a grant, Youth United Foundation worked in close partnership with Groundwork UK to deliver these results. This has been a hugely successful partnership, and I would like to extend my thanks to the Groundwork team for their role in making it so.

Heritage and Wellbeing

During the year, we have built on the success of the pilot for improving young people's wellbeing by engaging more of them in meaningful local heritage. Leaning again into the power of partnership, this has been another great example of what can be achieved through collaboration. This has been a real partnership with our funder, Historic England, supporting their objectives of engaging young people in heritage with ours. In addition, the uniformed youth and the wider heritage sector have come together to produce work that benefits everyone. As a testament to how well this work has gone, we have secured a further two years of funding from Historic England to take this to scale across England.

Regional Groups

Our links to the network of regional Youth United (YU) and Youth Organisations in Uniform (YOU) continue to grow stronger. This year, we have hosted quarterly virtual meetings where the groups can share ideas, successes, and help each other move forward. I see such potential to work with more regional groups like this with even more collaboration with the Lord Lieutenants.

I am grateful for the continued patronage of His Majesty the King for the charity. He continues to be deeply interested in supporting the positive outcomes that participation in uniformed youth gives to young people. We were proud to represent the sector at events put on by the King's Trust, which were focused on tackling young people's involvement in violent crime in London and Scotland.

Looking forward, we are in the early stages of creating our strategy for the next three years. We wish to capitalise on the strong position the foundation is in to harness the collective power of the uniformed youth sector to improve outcomes for young people. We do this by bringing organisations together to support each other with generous leadership: collectively, we achieve more together.

Delyth Morgan

Baroness D J Morgan
Chair

Date: 23 Jun 2025

YOUTH UNITED FOUNDATION
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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report together with the financial statements of the Company for the year 1 October 2023 to 30 September 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Company qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Our vision and mission

Youth United Foundation exists to improve outcomes for young people, regardless of background, by expanding access to uniformed youth groups.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Our member organisations are: Army Cadet Force, Fire Cadets, Girlguiding, Jewish Lads' and Girls' Brigade, RAF Air Cadets, Sea Cadets, St John Ambulance, The Boys' Brigade, The Girls' Brigade England & Wales, The Scout Association and Volunteer Police Cadets.

In this year we were delighted to welcome the Navy Cadet Force into our Network, completing the representation of the forces cadets. Membership applications go through due diligence and a vote from existing member organisations.

Membership of the Youth United Network is open to any UK-focused organisation that meets the following criteria:

- National governance, a trusted reputation and charitable objectives;
- Common, structured activities that are fun, engaging and inclusive;
- Progressive programmes where young people can advance into leadership;
- Focus on youth development (ranging from ages 4-25);
- Adult volunteering and social action as key parts of delivery; and
- A shared, required uniform.

These established, national voluntary youth organisations come together under the Youth United banner to collaborate and where possible, to grow their provision, especially in areas and communities where there is less tradition of uniformed youth activity. They form a powerful Network which increases their joint understanding on common issues, realises the benefits of collaboration and then, through each of their internal structures, supports local activity. Each member of the Youth United Network remains an independent organisation, working to realise its individual aims and objectives.

The role of the Foundation is to secure and administer funding in an efficient and effective way to enable the creation of new uniformed youth groups where they are most needed and to deliver strategic support for the Network as a whole, for example through the collection of data. It also supports collaboration between members so that they can share knowledge and support each other.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Objectives and activities (continued)

b. Charitable objects

The Youth United Foundation's objects, as set out in its Articles of Association, are for the public benefit to promote the emotional, spiritual, physical, intellectual, and social development of young people ("Beneficiaries"), by pursuing any lawful charitable purposes at the discretion of the Trustees and in particular:

- The advancement of citizenship or community development by promoting opportunities for the development, education and support of Beneficiaries in need to lead purposeful, stable and fulfilled lives;
- The advancement of education of Beneficiaries by the provision, encouragement and promotion of education, instruction, training, entrepreneurship or engaging in a profession, trade, craft or service;
- The prevention or relief of poverty of Beneficiaries through the provision of assistance (including financial assistance); and
- The advancement of health by promoting and protecting the health, morale, confidence, well-being, skills and abilities of Beneficiaries who are deemed vulnerable.

The Foundation aims to deliver these objects by making it possible for every young person in the UK to take part in uniformed youth activities through one of its member organisations.

Convening and supporting the Network

The Foundation has a vital role to play in both convening and supporting the Network. Regular meetings are held with all of the Network organisation Chief Executive Officers or their senior representatives. These meetings provide a forum to discuss strategy, policy and to share ideas and concerns. The strength which comes from sharing and discussing issues which are common to all of our Network members is not to be underestimated. As explained below, the Foundation's role in convening and supporting these meetings has been particularly important during the pandemic, when meetings have been held on a fortnightly basis to facilitate knowledge sharing and joint problem solving. The Foundation also provides a platform for disseminating information to the Network on key issues such as safety, safeguarding, policy changes and key youth work developments.

The Foundation maintains a focus on evaluating the impacts of our investment across the Network.

Achievements and performance

a. Projects and partnerships

This year, we have continued to foster several impactful partnerships with esteemed organisations to which improve outcomes for young people through uniformed youth groups.

DCMS Uniformed Youth Fund:

Our collaboration with Groundwork UK has remained productive. At the end of our financial year in September, the groups had created over 17,000 places across IMD 1-5 areas of England. At the time of writing this report, these had increased to beyond the original target of 22,000 places, reaching nearly 24,000, supported by 5,000 adult volunteers. This increase in the number of places within uniformed youth groups means that many more young people are likely to have improved outcomes such as resilience, team work, leadership and sense of belonging.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance (continued)

Royal British Legion:

Continuing our longstanding tradition, we partnered with the Royal British Legion to engage young people from uniformed youth organisations in remembrance activities. This culminated in a powerful display of respect, with 500 young people from various Network organisations proudly participating in the Y column at the Cenotaph commemoration event in London.

Historic England:

We're thrilled with the results of the further year's funding from Historic England for our Youth Heritage Partnership. As the title suggests the project is a great example of partnership working enabling both organisations to progress their aims.

Thanks to the generous support of Historic England, in 2024, Youth United Foundation supported **15** local heritage projects, involving **40** uniformed youth groups...



...reached more than **100** group leaders and volunteers, from **six** uniformed youth organisations...



...and awarded microgrants to **five** uniformed youth groups for their Local Heritage Social Action projects.



If the 850+ young people who engaged in these youth-led heritage activities formed a conga line, it would stretch from Big Ben to Nelson's Column!



"The project makes me feel happy because I can represent where I'm from and I don't need to hide where I'm from."

How has being part of this project made you feel?

Happy - Marvellous - Special
Fun - Brilliant - Amazing

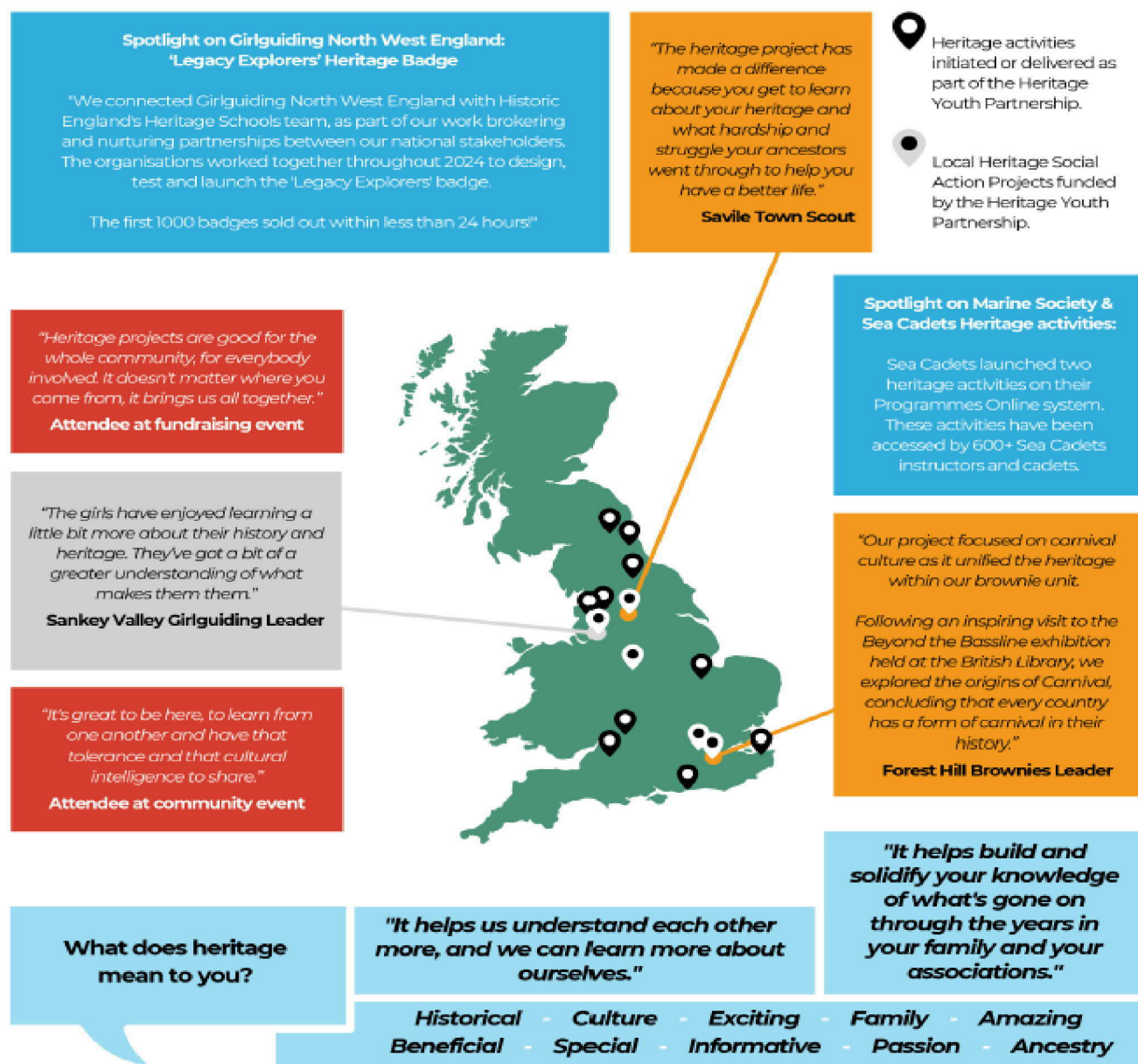
The five Local Heritage Social Action Projects saw young people choose their heritage themes and activities to make a positive change in their community.



Of the young people involved, 68% were aged **6-10** and 32% **10-18**.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance (continued)



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance (continued)

Regional Youth United and Youth Organisations in Uniform:

Our team actively reached out to and connected with various organisations that bring uniformed youth groups together at a regional (YoU London, YoU West Midlands) or county level (YU Derbyshire, YU Cheshire). All these groups, with strong connections to their local Lord Lieutenants, exemplify the power of collaboration between uniformed youth groups in sharing resources and knowledge.

b. Looking forward

In February 2025 DCMS announced that the Uniformed Youth Fund would run for a further 12 months. Youth United Foundation have been awarded a grant to support DCMS and the uniformed organisations to achieve these goals. Nine uniformed youth organisations have been awarded funding to run from 2025 – 2026, to support them to reach young people that come from backgrounds that are less likely to engage in uniformed youth activities.

We were equally pleased to receive confirmation that we have a further two years funding to 2027 for our partnership with Historic England.

Our objectives for the coming year are to:

- Scale up our work to improve young people's mental health, by increasing their sense of belonging to their community through social action projects around local heritage;
- Support growth in the network of organisations working at local level to bring together uniformed youth organisations; and
- Create compelling evidence for the power of uniformed youth across the sector.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Report for the year

For the year ended 30 September 2024, the Group generated total income of £208,352 (2023 - £178,521) and incurred total expenditure of £195,872 (2023 - £151,190). The provision of grant management and administration services, provided by the subsidiary YUF Enterprises Limited, generated £118,142 (2023 - £133,907) of trading income and after trading expenditure of £55,715 (2023 - £57,241) contributed a surplus of £62,427 (2023 - £76,666).

The charitable expenditure amounted to £140,159 (2023 - £93,949) for the year, of which governance costs was £3,360 (2023 - £6,480) and programme and support costs was £136,799 (2023 - £87,469).

The Group's overall surplus for the year was £12,480 (2023 - £27,331).

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

c. Reserves

Every charity is required to disclose its reserves policy. This is often phrased in terms of keeping sufficient unrestricted reserves to fund a number of months normal operations. Historically, under the terms of Youth United grants from the Department of Communities and Local Government and the Cabinet Office, the Charity did not generate surplus reserves as the monies were primarily for restricted purposes. As a result, Youth United did not operate with significant levels of unrestricted funds.

At 30 September 2024, Youth United had unrestricted funds of £186,140 (2023 - £174,458) available to support the Foundation's charitable objectives, and restricted reserves of £7,947 (2023 - £7,149) relating to grant funding for a project with Historic England, which will be spent in the ensuing financial period.

The Trustees continue to review the Foundation's reserves policy. Based on current activity levels, the Trustees aim to maintain minimum reserves equivalent to 6 months unrestricted expenditure, approximately £40,000, which is sufficient to allow the Foundation to continue to seek funding commitments and meet future expenditure and liabilities. At 30 September 2024, the target level of reserves was exceeded which provides further assurance that the Foundation is able to meet its expenditure and pay its liabilities as they fall due.

d. Principal risks and uncertainties

The Trustees have assessed the major risks to which Youth United Foundation is exposed, in particular those relating to specific operations and finances and wider strategic risks. As with many charities and membership bodies, the organisation's major risks are around:

- Financial sustainability;
- Adherence to grant conditions;
- Maintaining sufficient resources given funding uncertainties;
- Maintenance of positive and productive relationships with its members; and
- Changes in public policy towards the youth sector which could result in less alignment between our objectives and those of Government as a funder.

The Trustees believe that by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the Charity, they have established effective systems to mitigate these risks. Additionally, the Trustees have led the development of a new risk management system which involves regular review of identified risks and issues and assessment of the effectiveness of risk mitigation.

The Charity has purchased insurance to protect it from any loss arising from the neglect or defaults of its Trustees, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The insurance premium provides cover for up to a maximum of £5 million.

e. Fund raising

The Foundation does not fundraise directly with individuals and therefore is not registered with the Fundraising Regulator.

When donations from individuals are received the Foundation aims to protect personal data and never sells data or swaps data with other organisations. The Charity manages its own fundraising activities. The Foundation undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During the year ended 30 September 2024, the Foundation received no complaints about its fundraising activities.

YOUTH UNITED FOUNDATION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

f. Trustee remuneration

The Trustees, who are also directors of the Company, are responsible for directing, controlling and operating the Foundation on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in either the current or prior year. No out of pocket expenses were claimed by Trustees during the year (2023 - £Nil).

Structure, governance and management

a. Constitution

Youth United Foundation is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

As set out in the Articles of Association, the Youth United Foundation must have at least three and no more than 11 Trustees. Up to two of the Trustees may be appointed upon nomination of the Youth United Network and up to nine may be appointed by the Trustees. The Chair is also appointed by the Trustees. The Foundation's Trustees are also directors of the Youth United Foundation for the purposes of company law.

c. Stewardship and support during 2023-24

The Board of Trustees met five times during the period covered by this report. Key issues discussed included:

- The ongoing financial viability of the Foundation, including regular reviews of income and expenditure and contingency planning in the event of no further significant funding being received;
- Maintaining appropriate staff resources within the Foundation given the uncertainty of future funding;
- The role of the Foundation during the pandemic and identifying ways in which the Foundation was able to offer useful and appropriate support to Network members and maintain positive relationships with its wider stakeholder groups; and
- Succession planning for Trustees due to retire in the following financial year.

d. Trustee induction and development

There were no new Trustees appointed during the period and one Trustee has been appointed following the year-end. The Foundation's practice is for new (and as required existing) Trustees to be briefed by co-Trustees, the Director, and the Financial Consultant on their legal obligations under charity and company law and on:

- Charity Commission guidance on public benefit;
- Contents of the Memorandum and Articles of Association;
- Decision-making processes and delegations; and
- Strategy plans and recent financial performance.

Reference documentation is provided to support briefings with updates being issued as required. Trustees are also encouraged to meet key employees, visit uniformed youth groups, and undertake training or attend courses which are relevant to the development of their role and to maintain currency with legislative and regulatory requirements. None of the Trustees receive remuneration or other financial benefit from their work with the Youth United Foundation.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Structure, governance and management (continued)

e. Organisation

The Board of Trustees direct the strategy for the Foundation. It normally meets five times a year, and at least quarterly.

The Board was chaired by Alex Peace-Gadsby in the year as Interim Chair. A new permanent Chair, Baroness Delyth Morgan, who is independent of any connection with the members of the Youth United Network, was appointed in January 2025. An Operations Director is appointed by the Trustees to manage the day-to-day operations of the charity, covering operational matters including project, finance and Network engagement.

Relationship with the Youth United Network

The Youth United Foundation is closely entwined with and works to support the Youth United Network. The two work together co-operatively as Youth United. Network member organisations or their appointed representatives are members of the Foundation and nominate up to two of the Foundation's Trustees. The Chair of the Board of Trustees attends Network meetings, which are chaired either by the Foundation's Director or the Chair of Trustees. The Network also receives operational, secretariat and advisory support from the Foundation's staff.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the 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 Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Baroness D J Morgan *Delyth Morgan*
Chair of Trustees
Date: 23 Jun 2025

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Independent examiner's report to the Trustees of Youth United Foundation ('the Group')

I report to the charity Trustees on my examination of the consolidated accounts of the Group comprising the Youth United Foundation ('the parent Company') and its subsidiary undertakings for the year ended 30 September 2024.

Responsibilities and basis of report

As the Trustees of the parent Company (and its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both parent Company and the Group are not required by either company or charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the consolidated accounts 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 the Group's accounts carried out under section 152 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 152(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the parent Company and its subsidiaries 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)].

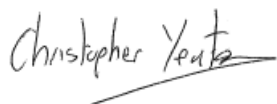
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent Company and the Company's Trustees as a body, for my work or for this report.

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Signed:



Christopher Yeates

FCA DChA

Larking Gowen LLP

Chartered Accountants

Norwich

25 June 2025

YOUTH UNITED FOUNDATION
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**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

		Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>As restated Total funds 2023 £</i>
	Note				
Income from:					
Donations and legacies	2	82,100	6,779	88,879	43,855
Other trading activities	3	-	118,142	118,142	133,907
Investments	4	-	1,331	1,331	759
Total income		82,100	126,252	208,352	178,521
Expenditure on:					
Raising funds		-	55,713	55,713	57,241
Charitable activities	6	74,853	65,306	140,159	93,949
Total expenditure		74,853	121,019	195,872	151,190
Net income		7,247	5,233	12,480	27,331
Transfers between funds	15	(6,449)	6,449	-	-
Net movement in funds		798	11,682	12,480	27,331
Reconciliation of funds:					
Total funds brought forward as previously stated		7,149	174,458	181,607	154,276
Total funds brought forward as restated		7,149	174,458	181,607	154,276
Net movement in funds		798	11,682	12,480	27,331
Total funds carried forward		7,947	186,140	194,087	181,607

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

YOUTH UNITED FOUNDATION
(A company limited by guarantee)
REGISTERED NUMBER: 07983862

CONSOLIDATED BALANCE SHEET
AS AT 30 SEPTEMBER 2024

	Note	2024 £	2023 £
Current assets			
Debtors	12	30,749	50,745
Cash at bank and in hand		187,731	160,307
		<u>218,480</u>	<u>211,052</u>
Creditors: amounts falling due within one year	13	(24,393)	(29,445)
Net current assets		<u>194,087</u>	<u>181,607</u>
Total assets less current liabilities		<u>194,087</u>	<u>181,607</u>
Total net assets		<u>194,087</u>	<u>181,607</u>
Charity funds			
Restricted funds	15	7,947	7,149
Unrestricted funds	15	186,140	174,458
Total funds		<u>194,087</u>	<u>181,607</u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

Delyth Morgan

Baroness D J Morgan

Chair of Trustees

Date: 23 Jun 2025

The notes on pages 17 to 31 form part of these financial statements.

YOUTH UNITED FOUNDATION
(A company limited by guarantee)
REGISTERED NUMBER: 07983862

COMPANY BALANCE SHEET
AS AT 30 SEPTEMBER 2024

	Note	2024 £	As restated 2023 £
Fixed assets			
Investments	11	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	12	61,099	124,829
Cash at bank and in hand		149,124	80,595
		<u>210,223</u>	<u>205,424</u>
Creditors: amounts falling due within one year	13	(16,137)	(23,816)
Net current assets		<u>194,086</u>	<u>181,608</u>
Total assets less current liabilities		<u>194,087</u>	<u>181,609</u>
Total net assets		<u><u>194,087</u></u>	<u><u>181,609</u></u>
Charity funds			
Restricted funds	15	7,947	7,149
Unrestricted funds	15	186,140	174,460
Total funds		<u><u>194,087</u></u>	<u><u>181,609</u></u>

YOUTH UNITED FOUNDATION
(A company limited by guarantee)
REGISTERED NUMBER: 07983862

COMPANY BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2024

The Company's net movement in funds for the year was £12,478 (2023 - £27,331).

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

Delyth Morgan

Baroness D J Morgan

Chair of Trustees

Date: 23 Jun 2025

The notes on pages 17 to 31 form part of these financial statements.

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Youth United Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

The financial statements are presented in British Pounds Sterling (£), which is the Charity's functional currency, and have been rounded to the nearest £.

1.2 Going concern

The financial statements have been prepared on a going concern basis. 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 for the Group to be able to continue as a going concern.

1.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

1.7 Debtors

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

1.8 Cash at bank and in hand

Cash at bank and 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.

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. Accounting policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated statement of financial activities as a finance cost.

1.10 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

2. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Grants			
Historic England	57,000	6,779	63,779
Southmoor School	25,100	-	25,100
	<u>82,100</u>	<u>6,779</u>	<u>88,879</u>

	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Grants		
DCMS Bid	1,900	1,900
Historic England	16,955	16,955
Royal London / Silver United	25,000	25,000
	<u>43,855</u>	<u>43,855</u>

3. Income from other trading activities

	Unrestricted funds 2024 £	Total funds 2024 £
Grant management services	118,142	118,142

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Grant management services	133,907	133,907

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	1,331	1,331

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank interest	759	759

5. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Grant to Southmoor School	25,100	25,100	-

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Direct consultancy fees	24,879	550	25,429
Grant to Southmoor School	25,100	-	25,100
Support costs	24,874	46,756	71,630
Cancelled contribution from network members	-	18,000	18,000
	<u>74,853</u>	<u>65,306</u>	<u>140,159</u>

In 2019 a decision was taken to raise funds from the Network organisations over the following 3 years to fill a gap in funding caused by a pause in DCMS funding to the uniformed youth sector and thus the Charity. This decision predates the current management and the majority of current trustees. In the third year, 2022, it was not possible to obtain payment for the sums outstanding. As a result the Trustees have accepted the need to provide in full for the outstanding sums. This has resulted in the £18,000 'cancelled contribution to network members' expense noted above.

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct consultancy fees	40,150	-	40,150
Direct travel	360	-	360
Support costs	2,612	50,827	53,439
	<u>43,122</u>	<u>50,827</u>	<u>93,949</u>

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Consultancy fees	25,429	-	-	25,429
Grant to Southmoor School	-	25,100	-	25,100
Support costs (see below)	-	-	71,630	71,630
Contribution to network members	18,000	-	-	18,000
	<u>43,429</u>	<u>25,100</u>	<u>71,630</u>	<u>140,159</u>

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Consultancy fees	40,150	-	40,150
Travel	360	-	360
Support costs (see below)	-	53,439	53,439
	<u>40,510</u>	<u>53,439</u>	<u>93,949</u>

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	26,787	7,077
Travel and subsistence	4,859	1,321
Computer costs	6,255	5,391
Management costs	4,253	-
Handling fees	2,526	-
Bookkeeping	4,725	-
Insurance	1,316	1,712
Bank charges	353	77
Other costs	227	1,121
Premises and office costs	1,667	3,445
Consultancy fees	15,302	26,815
Governance (see note 9)	3,360	6,480
	71,630	53,439

8. Independent examiner's remuneration

	2024 £	<i>2023 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	3,360	6,480

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

9. Staff costs

	Group 2024 £	<i>Group 2023 £</i>	Company 2024 £	<i>Company 2023 £</i>
Wages and salaries	57,455	31,063	26,537	6,978
Contribution to defined contribution pension schemes	1,350	449	250	99
	58,805	31,512	26,787	7,077

The average number of persons employed by the Company during the year was as follows:

	Group 2024 No.	<i>Group 2023 No.</i>	Company 2024 No.	<i>Company 2023 No.</i>
Employees	2	2	2	2

The two employees' time was allocated between the parent company and the subsidiary.

No employee received remuneration amounting to more than £60,000 in either year.

The Operations Director, together with the trustees, is considered key management personnel. The total remuneration of the Operations Director for the year ended 30 September 2024 was £31,200. Additionally pension payments of £749 were paid by the Group in relation to this director.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 September 2024, no Trustee expenses have been incurred (2023 - £NIL).

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

11. Fixed asset investments

Company	Investments in subsidiary companies £
Cost	
At 1 October 2023	1
At 30 September 2024	1
Net book value	
At 30 September 2024	1
At 30 September 2023	1

Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Company number	Class of shares	Holding	Included in consolidation
YUF Enterprises Limited	14510586	Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit for the year £	Net assets £
YUF Enterprises Limited	118,142	(55,715)	62,427	1

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

12. Debtors

	Group 2024 £	Group 2023 £	Company 2024 £	Company As restated 2023 £
Due within one year				
Trade debtors	555	18,000	375	18,000
Amounts owed by group undertakings	-	-	60,066	103,619
Prepayments and accrued income	30,194	32,745	658	3,210
	30,749	50,745	61,099	124,829

13. Creditors: Amounts falling due within one year

	Group 2024 £	Group 2023 £	Company 2024 £	Company As restated 2023 £
Trade creditors	6,177	10,374	5,296	10,856
Other taxation and social security	5,875	5,901	-	-
Other creditors	-	210	-	-
Accruals and deferred income	12,341	12,960	10,841	12,960
	24,393	29,445	16,137	23,816

14. Prior year adjustments

A deed of covenant is in place between the trading subsidiary, YUF Enterprises Limited, and parent charity, which states that the trading subsidiary will make an annual gift aid payment to the parent charity equal to the lower of the trading subsidiary's taxable or distributable profits for the year.

A prior year adjustment has therefore been made to reflect an accrual of £76,666 for the gift aid payment for 2023 to the parent charity. This is included within 'amounts owed by group undertakings' within parent Company debtors.

In addition, amounts owed between group companies have been shown net in the financial statements.

The prior year adjustment has no impact on the Consolidated Statement of Financial Activity or Consolidated Balance Sheet.

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

15. Statement of funds

Statement of funds - current year

	As restated Balance at 1 October 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2024 £
Unrestricted funds					
General Funds - all funds	174,458	126,252	(121,019)	6,449	186,140
	<u>174,458</u>	<u>126,252</u>	<u>(121,019)</u>	<u>6,449</u>	<u>186,140</u>
Restricted funds					
Historic England	390	57,000	(49,753)	310	7,947
Royal London / Silver United	4,859	-	-	(4,859)	-
DCMS	1,900	-	-	(1,900)	-
Southmoor School	-	25,100	(25,100)	-	-
	<u>7,149</u>	<u>82,100</u>	<u>(74,853)</u>	<u>(6,449)</u>	<u>7,947</u>
	<u>7,149</u>	<u>82,100</u>	<u>(74,853)</u>	<u>(6,449)</u>	<u>7,947</u>
Total of funds	<u>181,607</u>	<u>208,352</u>	<u>(195,872)</u>	<u>-</u>	<u>194,087</u>

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 October 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>As restated Balance at 30 September 2023 £</i>
Unrestricted funds					
General funds	146,603	134,666	(108,068)	1,257	174,458
Restricted funds					
Historic England	2,916	16,955	(19,481)	-	390
Royal London / Silver United	3,500	25,000	(23,641)	-	4,859
DCMS	-	1,900	-	-	1,900
DCR Allen	1,000	-	-	(1,000)	-
NHS England	257	-	-	(257)	-
	7,673	43,855	(43,122)	(1,257)	7,149
Total of funds	154,276	178,521	(151,190)	-	181,607

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

15. Statement of funds (continued)

Restricted Funds:

Historic England - Grant funding towards the cost of the "Youth Potential" project, designed to build heritage capacity within the youth sector to better protect and value our heritage.

Royal London / Silver United - Funding for the delivery of a pilot of the Silver United Project which commenced in April 2022.

DCMS - Funding to support Groundwork in their role as Grant Administrator.

DCR Allen - The grant from DCR Allen was to set up a new unit in a disadvantaged area of the UK, ensuring that young people who would not otherwise have the opportunity to be part of such a group are given that opportunity.

NHS England - The grant from NHS England was to fund a health awareness badge for uniformed youth organisations.

Southmoor School - Funding received from the Prince of Wales Charitable Foundation to be passed on to Southmoor School for their Royal Air Force Air Cadets.

Unrestricted Funds:

General funds of the Charity.

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	7,947	210,533	218,480
Creditors due within one year	-	(24,393)	(24,393)
Total	7,947	186,140	194,087

YOUTH UNITED FOUNDATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>As restated Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>As restated Total funds 2023 £</i>
Current assets	7,149	203,903	211,052
Creditors due within one year	-	(29,445)	(29,445)
Total As restated	7,149	174,458	181,607

17. Pension commitments

The Group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Group in an independently administered fund. The pension cost charge represents contributions payable by the Group to the fund and amounted to £1,350 (2023 - £449). Contributions totalling £Nil (2023 - £210) were payable to the fund at the balance sheet date and are included in creditors.

18. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the Company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, an amount not exceeding £1.

19. Related party transactions

The Foundation entered into the following transactions in the year ended 30 September 2024:

- An amount of £2,292 (2023 - £1,005) was paid to the Marine Society & Sea Cadets (MSSC) for sundry expenses. MSSC is one of the Network members of Youth United Foundation.
- The Foundation made payments totalling £5,327 (2023 - £11,578) to EMS3 Limited for consultancy services. E Sherry, a Trustee of the Foundation, is a director and controlling party of EMS3 Limited.
- A gift aid payment of £62,427 (2023 - £76,666) was receivable from YUF Enterprises Limited, the Foundation's 100% subsidiary company. At 30 September 2024 £60,066 (2023 - £103,619) was due from YUF Enterprises Limited to the Foundation, comprising mostly the accrued gift aid.

20. Controlling party

The Trustees are members of the charitable company together with representatives from Network organisations. There is no overall controlling party.

YOUTH UNITED FOUNDATION

England & Wales - Charity number 1147952

Accounts

Youth United Foundation

Annual Report and consolidated financial statements

30 September 2023

Company Limited by Guarantee
Registration Number
07983862 (England and Wales)

Charity Registration Number
1147952

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Chair's Report 30 September 2023

I write this report with a huge sense of admiration and gratitude towards the Youth United Foundation team and with a tear in the eye that my terms alongside these amazing colleagues is coming to an end. I am immensely proud of how many young people's lives have been enriched as a consequence of such hard work and dedication and am confident that the charity will continue to do all that it can to ensure all young people have access to opportunity through involvement in a uniformed youth group long into the future. We remain deeply honoured that His Majesty the King also continues to champion and support our important work and are grateful for his ongoing patronage. On behalf of the Trustees, Staff and our Network members, I would like to extend our thanks for this great honour.

I am very pleased to tell you that, this year, Youth United Foundation, in collaboration with Groundwork, has continued to support the creation of new places in uniformed youth groups with the DCMS Uniformed Youth Fund. As we begin the third year of this programme, over two thousand new volunteers have been recruited, resulting in over twelve thousand new places being created. Significant numbers of these places have been actively targeted and established in areas with low indices of multiple deprivation (IMD1-5). We look forward to seeing the creation of even more places as we enter the final year of the fund.

I am also particularly heartened by the promising outcomes of two of our pilot projects, both of which have positively impacted the young participants by enhancing their sense of belonging and overall wellbeing. Belonging is a fundamental premise that lies at the core of uniformed youth organisations and these initiatives provide invaluable opportunities for connection and engagement. I want to extend my thanks to Royal London for funding Silver United, our intergenerational music making project which successfully connected uniformed youth groups with older people in residential settings to make music. Both groups told us that they benefited from this. Historic England have been wonderful in supporting our project to test a model for growing the number of local projects that involve young people in their local heritage in a way that is meaningful for them. This feasibility project was so successful that we have now been able to gain more funding to positively impact young people's wellbeing, with the engagement of 200 leaders who will help with developing their skills and assets to deliver this type of project.

I was thrilled to see the team reach out and establish much stronger links to the group of regional organisations who are coming together under the direction of their Lord Lieutenants to unite uniformed youth groups so that they can work effectively through sharing resources and problem solving at a county, as well as national, level. I look forward to seeing the ongoing plans to engage widely across the UK come to fruition.

Looking forward, our Network of organisations and Trustees recognise that their activities:

- impact young peoples' development across societal barriers (in ways not accessible in many schools);
- help build the resilience, collaboration, and leadership skills otherwise unavailable to them;
- have substantial reach - the biggest large-scale youth programme; and
- offer real value for money when compared to other programmes.

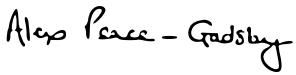
We believe we can work with other funders to both increase the reach and give access to a wider range of activities for the young people we seek to serve.

My sincere thanks go to:

- The YUF Operations team in full, led by Anna Maddox. They have collectively and as individuals worked extremely hard over the last eighteen months;

Chair's Report 30 September 2023

- My colleague Trustees who continue to give their time and support freely and with enthusiasm;
- His Majesty The King for his continuing patronage for the Youth United Foundation.

Alex Peace-Gadsby 
Alex Peace-Gadsby Dr Alex Peace-Gadsby OBE DL

Interim Chair of Trustees

12th June 2024

Directors' and Trustees' report 30 September 2023

The Trustees of the Youth United Foundation present their annual Directors' and Trustees' report together with the financial statements of the charity for the year ended 30 September 2023. The report and financial statements are the consolidated financial statements of Youth United Foundation and its subsidiary company, YUF Enterprises Limited, and have been prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Foundation's Articles of Association, 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).

Our vision and mission

Youth United Foundation exists to improve outcomes for young people, regardless of background, by expanding access to uniformed youth groups.. Our member organisations are:

Army Cadet Force	St John Ambulance
Fire Cadets	The Boys' Brigade
Girlguiding	The Girls' Brigade England & Wales
Jewish Lads' and Girls' Brigade	The Scout Association
RAF Air Cadets	Volunteer Police Cadets
Sea Cadets	

Membership of the Youth United Network is open to any UK-focused organisation that meets the following criteria:

- ◆ National governance, a trusted reputation and charitable objectives
- ◆ Common, structured activities that are fun, engaging and inclusive
- ◆ Progressive programmes where young people can advance into leadership
- ◆ Focus on youth development (ranging from ages 4-25)
- ◆ Adult volunteering and social action as key parts of delivery; and
- ◆ A shared, required uniform.

These established, national voluntary youth organisations come together under the Youth United banner to collaborate and where possible, to grow their provision, especially in areas and communities where there is less tradition of uniformed youth activity. They form a powerful Network which increases their joint understanding on common issues, realises the benefits of collaboration and then, through each of their internal structures, supports local activity. Each member of the Youth United Network remains an independent organisation, working to realise its individual aims and objectives.

Our vision and mission (continued)

The role of the Foundation is to secure and administer funding in an efficient and effective way to enable the creation of new uniformed youth groups where they are most needed, and to deliver strategic support for the Network as a whole, for example through the collation of data. It also supports collaboration between members so that they can share knowledge and support each other.

Charitable objects

The Youth United Foundation's objects, as set out in its Articles of Association, are for the public benefit to promote the emotional, spiritual, physical, intellectual, and social development of young people ("Beneficiaries"), by pursuing any lawful charitable purposes at the discretion of the Trustees and in particular:

- ◆ The advancement of citizenship or community development by promoting opportunities for the development, education and support of Beneficiaries in need to lead purposeful, stable and fulfilled lives;
- ◆ The advancement of education of Beneficiaries by the provision, encouragement and promotion of education, instruction, training, entrepreneurship or engaging in a profession, trade, craft or service;
- ◆ The prevention or relief of poverty of Beneficiaries through the provision of assistance (including financial assistance); and
- ◆ The advancement of health by promoting and protecting the health, morale, confidence, well-being, skills and abilities of Beneficiaries who are deemed vulnerable.

The Foundation aims to deliver these objects by making it possible for every young person in the UK to take part in uniformed youth activities through one of its member organisations.

Convening and supporting the Network

The Foundation has a vital role to play in both convening and supporting the Network. Regular meetings are held with all of the Network organisation Chief Executive Officers or their senior representatives. These meetings provide a forum to discuss strategy, policy and to share ideas and concerns. The strength which comes from sharing and discussing issues which are common to all of our Network members is not to be underestimated. As explained below, the Foundation's role in convening and supporting these meetings has been particularly important during the pandemic, when meetings have been held on a fortnightly basis to facilitate knowledge sharing and joint problem solving. The Foundation also provides a platform for disseminating information to the Network on key issues such as safety, safeguarding, policy changes and key youth work developments. The Foundation maintains a focus on evaluating the impacts of our investment across the Network.

Projects and Partnerships

This year, we have continued to foster several impactful partnerships with esteemed organisations to which improve outcomes for young people through uniformed youth groups.

DCMS Uniformed Youth Fund:

Our collaboration with Groundwork UK has been remarkably successful. Working seamlessly as a team, we awarded grants totalling £15.6 million to nine Network members through a competitive process. These grants aim to create close to 19,000 new opportunities for young people by 2025. After 6 months of the fund to September 2023, we had already achieved a significant milestone, with 2300 new opportunities established! Notably, 50% of these opportunities reside in the most deprived areas (IMD 1-5). The months of this funding has been about capacity building in the teams of the grant holding organisations. These means that we will see an acceleration of the growth in number of places over the coming months. All grantees remain on track to meet their final targets.

Royal British Legion:

Continuing our longstanding tradition, we partnered with the Royal British Legion to engage young people from uniformed youth organisations in remembrance activities. This culminated in a powerful display of respect, with 500 young people from various Network organisations proudly participating in the Y column at the Cenotaph commemoration event in London.

Historic England:

We're thrilled with the results of our feasibility project with Historic England. This project aimed to design and test a framework that encourages young people's sense of community belonging through social action projects focused on their local heritage. The initiative focused on removing barriers that prevent uniformed youth groups from connecting with their local heritage and established a framework to facilitate future engagement.

The results were extremely positive and Historic England has generously committed an additional 12 months of funding starting January 2024. This funding will support the training of 200 uniformed youth leaders on how to involve their groups in heritage projects. This initiative is projected to benefit over 80 young people by fostering a stronger sense of belonging to their communities by the end of 2024.

Regional Youth United and Youth Organisations in Uniform:

Our team actively reached out to and connected with various organisations that bring uniformed youth groups together at a regional (YoU London, YoU West Midlands) or county level (YU Derbyshire, YU Cheshire). All these groups, with strong connections to their local Lord Lieutenants, exemplify the power of collaboration between uniformed youth groups in sharing resources and knowledge.

Silver United

Our project which was funded by Royal London, brought together young people in uniformed youth groups and people in residential settings for older people. The project successfully involved intergenerational activities in four areas with four different uniformed youth groups. These groups each had weekly sessions with a music leader from Intergenerational Music Making. Both groups benefitted enormously from this, with the outcomes described below.




SILVER UNITED

KEY MESSAGES

KNOWLEDGE AND EXPERIENCE SHARING The pilots allowed older adults to share their life experiences, wisdom, and skills with younger generations, passing down valuable knowledge and traditions.	Resident A was a Scout leader and we invited her to visit our unit meeting and deliver sessions for the young people to share her wisdom which has been a resounding success' (Deborah, Scout Leader, Scotland).	
BREAKING STEREOTYPES By spending time together, different age groups were able to break down stereotypes they held about each other, fostering empathy, and understanding.	After taking part in the project, young people had a 43% reduction in nervousness in meeting the elderly residents.	
SOCIAL CONNECTION The projects reduced social isolation and loneliness for the older adults as well as providing social and emotional benefits for the young people.	After taking part in the project, residents had a 100% increase in mental health and well-being and Young People had an 88% increase in mental health and wellbeing.	
MUTUAL LEARNING Both older and younger participants learnt from each other, gaining insights into different perspectives and life stages.	'You see the development of how they've appreciated the different needs of older people and making sure everyone's included.' (Natalie Whipday, Director of Operations, Boys' Brigade)	
ENHANCING COMMUNITIES The projects strengthened community bonds and created a sense of unity among diverse age groups in the community.	Child B expressed that his favourite part of the project was 'meeting the older residents and getting to know them as they were really funny and friendly. Really nice to be around. They were also really excited to see us, so much that there were happy tears. And that made me want to cry happy tears!	
POSITIVE YOUTH DEVELOPMENT The young people gained positive role models and in some cases mentors, contributing to their personal growth and development.	After taking part in the project, young people had a 47% increase in confidence.	
AGE-FRIENDLY SOCIETIES By promoting intergenerational connections the pilots contribute to the creation of age-friendly societies that value and include people of all ages.	'The first week they were really nervous and apprehensive to come in. By week 2, they're running in, they've made relationships, you can see the confidence shine through. The residents are really excited to see them, and the kids are excited to take the lead'.	

Directors' and Trustees' report 30 September 2023

Staffing

The team welcomed Flora Ward on board as Network Coordinator. Flora's background in working as a grant maker and with young people as a teacher is a huge asset to the team.

Looking forward

In October 2023 it was announced that the Foundation's partnership with Groundwork had been extended for a further 12 months to continue to support the uniformed youth organisations who secured the grant funding deliver more by working together. We will bring the organisations together so that they can learn from each other about what works, and we continue to encourage them to work closely together and share resources where they can.

This funding gives the organisation a secure platform on which to grow and deliver its vision. The Trustees are working to develop a strategy for the organisation to build on this work to 2025. Our strategy is to secure funding for projects which support more young people to be able to access uniformed youth groups. A number of projects are in the pipeline including:

- Scaling up our work to improve young people's mental health, by increasing their sense of belonging to their community through social action projects around local heritage
- Working on projects which connect generations with intergenerational England and organisations working with different generations
- Support growth in the network of organisations working at local level to bring together uniformed youth organisations.

Structure, governance and management

Stewardship and support during 2022-23

The Board of Trustees met five times during the period covered by this report. Key issues discussed included

- The ongoing financial viability of the Foundation, including regular reviews of income and expenditure and contingency planning in the event of no further significant funding being received.
- Maintaining appropriate staff resources within the Foundation given the uncertainty of future funding.
- The role of the Foundation during the pandemic and identifying ways in which the Foundation was able to offer useful and appropriate support to Network members and maintain positive relationships with its wider stakeholder groups.
- Succession planning for Trustees due to retire in the following financial year.

Appointment of Trustees

As set out in the Articles of Association, the Youth United Foundation must have at least three and no more than 11 Trustees. Up to two of the Trustees may be appointed upon nomination of the Youth United Network and up to nine may be appointed by the Trustees. The Chair is also appointed by the Trustees. The Foundation's Trustees are also directors of the Youth United Foundation for the purposes of company law.

Trustee induction and development

Three new Trustees were appointed during this period. The Foundation's practice is for new (and as required existing) Trustees to be briefed by co-Trustees, the Director, and the Financial Consultant on their legal obligations under charity and company law and on:

- ◆ Charity Commission guidance on public benefit
- ◆ Contents of the Memorandum and Articles of Association
- ◆ Decision-making processes and delegations; and
- ◆ Strategy plans and recent financial performance.

Reference documentation is provided to support briefings with updates being issued as required. Trustees are also encouraged to meet key employees, visit uniformed youth groups, and undertake training or attend courses which are relevant to the development of their role and to maintain currency with legislative and regulatory requirements.

None of the Trustees receive remuneration or other financial benefit from their work with the Youth United Foundation.

Organisation

The Board of Trustees direct the strategy for the Foundation. It normally meets four times a year, on a quarterly basis.

The Board was chaired by Suki Kalirai until September 2023. Alex Peace-Gadsby stepped in as Interim Chair from that date

Directors' and Trustees' report 30 September 2023

A Director is appointed by the Trustees to manage the day-to-day operations of the charity, covering operational matters including project, finance and Network engagement.

Relationship with the Youth United Network

The Youth United Foundation is closely entwined with and works to support the Youth United Network. The two work together co-operatively as Youth United. Network member organisations or their appointed representatives are members of the Foundation and nominate up to two of the Foundation's Trustees. The Chair of the Board of Trustees attends Network meetings, which are chaired either by the Foundation's Director or the Chair of Trustees. The Network also receives operational, secretariat and advisory support from the Foundation's staff.

Financial review

Report for the year

For the year ended 30 September 2023, the group generated total income of £178,521 (2022 – £70,838) and incurred total expenditure of £151,190 (2022 – £144,554). The provision of grant management and administration services, provided by the subsidiary YUF Enterprises Limited, generated £133,907 of trading income and after trading expenditure of £57,241 contributed a surplus of £76,666.

The charitable expenditure amounted to £93,949 for the year, of which governance costs was £6,480 (2022 - £7,215) and programme and support costs were £87,469 (2022 – £124,789).

The group's overall surplus for the year was £27,331 (2022 - deficit of £73,716)

Trustee remuneration

The Trustees, who are also directors of the company, are responsible for directing, controlling and operating the Foundation on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. No out of pocket expenses were claimed by the Trustees' during the year (2022 – £900).

Risks

The Trustees have assessed the major risks to which Youth United Foundation is exposed, in particular those relating to specific operations and finances and wider strategic risks. As with many charities and membership bodies, the organisation's major risks are around:

- ◆ financial sustainability
- ◆ adherence to Grant conditions
- ◆ maintaining sufficient resources given funding uncertainties
- ◆ maintenance of positive and productive relationships with its members; and
- ◆ changes in public policy towards the youth sector which could result in less alignment between our objectives and those of Government as a funder.

Directors' and Trustees' report 30 September 2023

The Trustees believe that by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate these risks. Additionally, the Trustees have led the development of a new risk management system which involves regular review of identified risks and issues and assessment of effectiveness of risk mitigation.

The charity has purchased insurance to protect it from any loss arising from the neglect or defaults of its Trustees, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The insurance premium provides cover up to a maximum of £5 million.

Reserves

Every charity is required to disclose its reserves policy. This is often phrased in terms of keeping sufficient unrestricted reserves to fund a number of months' normal operations. Historically, under the terms of Youth United grants from the Department of Communities and Local Government and the Cabinet Office, the charity did not generate surplus reserves as the monies were primarily for restricted purposes. As a result, Youth United did not operate with significant levels of unrestricted funds.

At 30 September 2023 Youth United has unrestricted funds of £174,458 (2022 - £146,603) available to support the Foundation's charitable objectives, and restricted reserves of £7,149 primarily related to grant funding for two ongoing projects, Historic England and Royal London, which will be spent in the ensuing financial period.

The Trustees continue to review the Foundation's reserves policy. Based on current activity levels, the Trustees aim to maintain minimum reserves equivalent to 4 months' unrestricted expenditure, approximately £25,000, which is sufficient to allow the Foundation to continue to seek funding commitments and meet future expenditure and liabilities. At 30 September 2023, the target level of reserves was exceeded which provides further assurance that the Foundation is able to meet its expenditure and pay its liabilities as they fall due.

Fund raising

The Foundation does not fundraise directly with individuals and therefore is not registered with the Fundraising Regulator.

When donations from individuals are received the Foundation aims to protect personal data and never sells data or swaps data with other organisations. The charity manages its own fundraising activities. The Foundation undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During the year ended 30 September 2022, the Foundation received no complaints about its fundraising activities.

Statement of Trustees' responsibilities

The Trustees (who are also directors of the Youth United Foundation for the purposes of company law) are responsible for preparing the Trustees' annual report and 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 period which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the Youth United Foundation for that period.

In preparing financial statements, Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in 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);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK accounting standards 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 charitable company will continue in operation.

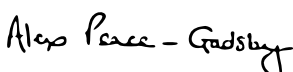
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by and signed on behalf of the Trustees by:

ALEX PEACE-GADSBY

Trustee: 

Dr Alex Peace-Gadsby OBE DL

Date: 12 June 2024

Trustees

The Trustees serving in the year and to the date of this report were as follows:

Appointed Trustees	Dates	Role
(Duncan) Ian Callaghan	Appointed 28 November 2022	Trustee
Daniel Paul Richard Greaves	Appointed 28 November 2022	Trustee
Tafadzwa God'swish Gidi	Appointed 14 September 2021	Trustee
Sukhjinder Singh Kalirai	Appointed 24 June 2021 – resigned 18 September 2023	Chair of the Board
Andrew Christopher Lison	Appointed 7 March 2020	Trustee
Alison Mary Oliver	Appointed 14 September 2021	Trustee
Paul Howard Stephen	Re-appointed 23 January 2018 resigned 6 th June 2023	Treasurer

Network nominated Trustees

Alexandra Peace-Gadsby	Appointed 20 October 2016	Network Trustee and Interim Chair of the Board
Edward Martin Sherry	Appointed 24 June 2021	Network Trustee

Professional advisers

Independent Examiners: Buzzacott LLP, 130 Wood Street, London, EC2V 6DL

Bankers: NatWest Bank PLC, Gredley House, 1-11 Broadway, Stratford, London, E5 4DX

Solicitors: Stone King LLP, 16 St John's Lane, London, EC1M 4BS

HR Adviser: Bradic Ltd, The Bell, Cottered, Herts, SG9 9PT

Reference Information

Registered charity number: 1147952

Company number: 07983862 (England and Wales)

Registered address: 200B Lambeth Road, London SE1 7JY

Telephone: +44 (0)207 4017601

Website: www.youthunited.org.uk

Email: youth.united@yuf.org.uk

Independent examiner's report to the trustees of Youth United Foundation

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 30 September 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charitable 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 charity's financial statements 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

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- b. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- c. the financial statements do not accord with those records; or
- d. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- e. the financial statements have not been prepared in accordance with the methods and principles of the "Accounting and Reporting by Charities: the 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)"

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.

Katharine Patel, ACA
Buzzacott LLP
Chartered Accountants
130 Wood Street
London

EC2V 6DL

Consolidated statement of financial activities Year ended 30 September 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:							
Charitable activities	1	—	43,855	43,855	28,269	42,521	70,790
Other trading activities	6	133,907	—	133,907	—	—	—
Investment income		759	—	759	48	—	48
Total income		134,666	43,855	178,521	28,317	42,521	70,838
Expenditure on:							
Expenditure on raising funds	6	57,241	—	57,241	—	—	—
Charitable activities	2	50,827	43,122	93,949	95,899	48,655	144,554
Total expenditure		108,068	43,122	151,190	95,899	48,655	144,554
Net income / (expenditure) for the year before transfers		26,598	733	27,331	(67,582)	(6,134)	(73,716)
Transfers		1,257	(1,257)	—	—	—	—
Net movement in funds		27,855	(524)	27,331	(67,582)	(6,134)	(73,716)
Reconciliation of funds:							
Balances brought forward at 1 October 2022	8/9	146,603	7,673	154,276	214,185	13,807	227,992
Balances carried forward at 30 September 2023	8/9	174,458	7,149	181,607	146,603	7,673	154,276

All income and expenditure derived from continuing activities in the above two financial periods.

The consolidated statement of financial activities includes all gains and losses.

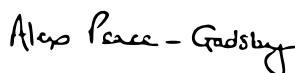
Consolidated and parent company balance sheet 30 September 2023

	Notes	Consolidated 2023 £	Consolidated 2022 £	Parent 2023 £	Parent 2022 £
Tangible fixed assets					
Investments	6	—	—	1	—
Current assets					
Debtors	7	50,745	33,245	49,480	33,245
Cash at bank and in hand		160,307	168,994	80,595	168,994
Total current assets		211,052	202,239	130,075	202,239
Creditors: amounts falling due within one year	8	(29,445)	(47,963)	(25,133)	(47,963)
Net assets		181,607	154,276	104,942	154,276
The funds of the charity:					
Income funds:					
Restricted funds	9	7,149	7,673	7,149	7,673
Unrestricted funds	9	174,458	146,603	97,793	146,603
	10	181,607	154,276	104,942	154,276

The parent charitable company has taken the exemption from preparing a separate statement of financial activities, as permitted by section 408 of the Companies Act 2006. The net expenditure for the parent charitable parent company was £49,335 (2022 – net expenditure - £6,134).

Approved by the Trustees and signed on their behalf by:

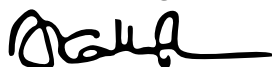
Alex Peace-Gadsby



Dr Alex Peace-Gadsby OBE DL

Chair & Trustee

Ian Callaghan



Trustee

Date: 12 June 2024

Statement of cash flows Year ended 30 September 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash (used in) operating activities	A	(9,446)	(61,438)
Cash flows from investing activities:			
Interest received		759	48
Net cash provided from investing activities		759	48
Change in cash and cash equivalents in the year		(8,687)	(61,390)
Cash and cash equivalents at 1 October 2022	B	168,994	230,384
Cash and cash equivalents at 30 September 2023	B	160,307	168,994

Notes to the statement of cash flows for the year to 30 September 2023.

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2023 £	2022 £
Net movement in funds (as per the statement of financial activities)	27,331	(73,716)
Adjustments for:		
Interest received	(759)	(48)
Increase in debtors	(17,500)	(21,245)
(Decrease) / increase in creditors	(18,518)	33,571
Net cash (used in) operating activities	(9,446)	(61,438)

B Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	160,307	168,994
Total cash and cash equivalents	160,307	168,994

Principal accounting policies 30 September 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year ended 30 September 2023.

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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the modification to a fair value basis as specified in the accounting policies below.

The charity constitutes a public benefit entity as defined by FRS 102.

All financial information is presented in British Pounds Sterling (£), the charity's functional currency, and has been rounded to the nearest pound (£).

Basis of consolidation

The financial statements consolidate the financial statements of Youth United Foundation and its subsidiary undertaking drawn up to 31 September each year. No statement of financial activities is presented for Youth United Foundation, the charitable company, as permitted by section 408 of the Companies Act 2006.

The subsidiary, YUF Enterprises Limited was incorporated in November 2022 and commenced trading in March 2023, providing grant management services. Its results for the period ended 30 September 2023 are included in the group results. The subsidiary is consolidated as a wholly owned subsidiary on the basis that Youth United Foundation has control, which comprises the power to govern the financial and operating policies of the subsidiary so as to obtain benefit from its activities

Critical accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates and judgements. It also requires the Trustees to exercise judgement in the process of applying accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including an expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, event or actions, actual results may differ from those estimates.

The Trustees do not consider that there are any significant areas of estimation or judgment that affect the financial statements.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The Trustees believe the cash reserves and level of unrestricted funds is sufficient to allow the charity to continue to meet future expenditure and liabilities as they fall due. The Trustees have therefore concluded that it is appropriate for the charity to continue to prepare its accounts on the going concern basis.

Income

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grant management and administration services is recognised when the services are delivered.

Expenditure

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. It includes VAT which cannot be recovered.

Expenditure on charitable activities

The costs of charitable activities comprise expenditure on the charitable company's primary charitable purposes as described in the Trustees' report. Such costs may include:

- ◆ Grant payments
- ◆ Consultancy and other related costs
- ◆ Office and property related costs
- ◆ Publicity and dissemination costs

Support and governance costs

Support costs are those functions that assist the work of the charity, but are not directly related to charitable activities. Support costs include administration, personnel and governance costs and also include support in the form of personnel development, financial procedures, the provision of office services and equipment and a suitable working environment.

Governance costs are the costs associated with the governance of the charitable company and its assets. Included within this category are costs associated with the strategic, as opposed to the day to day, management of the charitable company's activities.

Financial instruments

The charity only holds basic financial instruments as defined in FRS102. The financial assets and financial liabilities and their measurement basis is as follows:

Financial assets –accrued income is a basic financial instruments and are debt instruments measured at amortised cost.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors and accruals are financial instruments and are measured at amortised cost. Deferred income is not deemed to be a financial liability, as cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Cash at bank and in hand

Cash at bank and in hand represents cash that is available on demand or has a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year are disclosed as short term deposits.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be measured or estimated reliably.

Creditors and provisions are initially recognised at fair value, being the amount the charity anticipates it will pay to settle the debt, and subsequently at amortised cost.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The aim and use of each restricted fund is set out in the notes to the financial statements. Expenditure incurred in fulfilling the objective of each restricted fund is charged against the fund balance and shown in the relevant expenditure category in the charity's statement of financial activities.

Notes to the financial statements Year ended 30 September 2023

1 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2023 £
Grants receivable:			
. DCMS Bid	—	1,900	1,900
. Historic England	—	16,955	16,955
. Royal London/Silver United	—	25,000	25,000
2023 Total income from charitable activities	—	43,855	43,855
	Unrestricted funds £	Restricted funds £	2022 £
Grants receivable:			
. DCMS Bid	3,269	25,276	28,545
. Historic England	—	5,000	5,000
. Royal London/Silver United	—	12,245	12,245
	3,269	42,521	45,790
Network contributions from members	25,000	—	25,000
2022 Total income from charitable activities	28,269	42,521	70,790

2 Expenditure

	Direct charitable expenditure £	Support costs £	2023 £
Charitable activities			
. Programme costs (see below)	40,510	46,959	87,469
. Governance (see note 3)	—	6,480	6,480
2023 Total expenditure	40,510	53,439	93,949
	Direct charitable expenditure £	Support costs £	2022 £
Charitable activities			
. Grants payable	12,550	—	12,550
. Programme costs (see below)	36,105	88,684	124,789
. Governance (see note 3)	—	7,215	7,215
2022 Total expenditure	48,655	95,899	144,554

Notes to the financial statements Year ended 30 September 2023

2 Expenditure (continued)

The direct charitable expenditure, known as programme costs, consist of the following principal expenditure:

	Direct charitable expenditure £	Support costs £	2023 £
Programme costs:			
Wage costs	—	7,077	7,077
. Consultancy fees	40,150	26,815	66,965
. Premises and office costs	—	8,913	8,913
. Travel	360	1,321	1,681
. Other costs	—	2,833	2,833
2023 Total programme expenditure	40,510	46,959	87,469
	Direct charitable expenditure £	Support costs £	2022 £
<i>Programme costs:</i>			
. Consultancy fees	72,556	35,505	108,061
. Premises and office costs	11,158	—	11,158
. Travel	2,219	600	2,819
. Other costs	2,751	—	2,751
2022 Total programme expenditure	88,684	36,105	124,789

3 Governance

	Unrestricted funds £	Restricted funds £	2023 £
Auditor's remuneration			
. Independent examiners report and accounting services	6,480	—	6,480
2023 Total governance expenditure	6,480	—	6,480
	Unrestricted funds £	Restricted funds £	2022 £
Auditor's remuneration			
. Statutory audit services (including VAT)	6,720	—	6,720
Recruitment of new Trustees	495	—	495
2022 Total governance expenditure	7,215	—	7,215

4 Staff costs including key management personnel and trustees' remuneration

Staff costs for the group were as follows:

	2023 £	2022 £
Wages and salaries	31,063	—
Social security costs	—	—
Pension costs	449	—
	31,512	—

No social security costs were incurred due to the small company employment exemption.

The average monthly number of employees during the year was two (2022 – Nil) and their time was allocated between the parent company and the subsidiary. No employee earned more than £60,000 (including taxable benefits but excluding employer pension contributions) during the year (2022 - none).

Key management consisted of the Trustees, who received no remuneration in respect of their services as a Trustees during the year. The total emoluments of key management was nil (2022 – £nil).

No Trustees were reimbursed for out of pocket expenses in the year (2022 – £900).

5 Taxation

Youth United Foundation is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

6 Investments

Investments in subsidiary undertakings

Youth United Foundation subscribed for the entire issued ordinary share capital of 100 shares with a nominal value of 1p per share, on 22 November 2022 of a newly incorporated UK company, YUF Enterprises Limited, company number 14510586 (England and Wales).

YUF Enterprises Limited commenced trading in March 2023 and provides grant management services. The summarised financial information on YUF Enterprises Limited included in the consolidated financial statements is given below:

	2023 £	2022 £
Aggregate assets	111,047	—
Aggregate liabilities	(34,380)	—
Aggregate funds	76,667	—
Total income	133,907	—
Total expenditure	(57,241)	—
Net income	76,666	—

Notes to the financial statements Year ended 30 September 2023

6. Debtors

	Consolidated		Parent company	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	18,000	—	18,000	—
Amounts owed by group undertakings	—	—	28,270	—
Prepayments and accrued income	32,745	33,245	3,210	33,245
	50,745	33,245	49,480	33,245

7. Creditors: amounts falling due within one year

	Consolidated		Parent company	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	10,374	14,508	10,856	14,508
Amounts owed to group undertakings	—	—	1,317	—
Taxes and social security	5,901	—	—	—
Other creditors	210	—	—	—
Accruals and deferred income	12,960	33,455	12,960	33,455
	29,445	47,963	25,133	47,963

8. Funds

Restricted funds: Group and Parent

The charity's restricted funds comprise the following unexpended balances of grants held on trust to be applied for specific purposes:

	At 30 September 2022	Income	Expenditure	Transfers	At 30 September 2023
	£	£	£	£	£
Historic England	2,916	16,955	(19,481)	—	390
Royal London / Silver United	3,500	25,000	(23,641)	—	4,859
DCMS	—	1,900	—	—	1,900
DCR Allen	1,000	—	—	(1,000)	—
NHS England	257	—	—	(257)	—
	7,673	43,855	(43,122)	(1,257)	7,149

	At 30 September 2021	Income	Expenditure	Transfers	At 30 September 2022
	£	£	£	£	£
Historic England	—	28,545	(25,629)	—	2,916
Royal London / Silver United	—	5,000	(1,500)	—	3,500
DCMS Bid	—	8,976	(8,976)	—	—
Prince of Wales Fund	12,550	—	(12,550)	—	—
DCR Allen	1,000	—	—	—	1,000
NHS England	257	—	—	—	257
	13,807	42,521	(48,655)	—	7,673

9, Funds (continued)

Transfers represent the allocation of support costs.

The specific purposes for which the funds are to be applied are as follows:

◆ **Historic England**

Grant funding for the period 1 April 2022 to 31 March 2023 towards the cost of the “Youth Potential” project, designed to build heritage capacity within the youth sector to better protect and value our heritage.

◆ **Royal London / Silver United**

Funding for the delivery of a pilot of the Silver United Project which commenced in April 2022.

◆ **DCR Allen**

The grant from DCR Allen was to set up a new unit in a disadvantaged area of the UK, ensuring that young people who would not otherwise have the opportunity to be part of such a group are given that opportunity.

◆ **NHS England**

The grant from NHS England was to fund a health awareness badge for uniformed youth organisations.

Unrestricted funds

As at 30 September 2023, Youth United Foundation had unrestricted funds of £174,458 (2022 – £146,603).

9. Analysis of net assets between funds - Group

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fund balances at 30 September 2023 are represented by:			
Current assets	203,903	7,149	211,052
Creditors: amounts falling due within one year	(29,445)	—	(29,445)
	174,458	7,149	181,607
	Unrestricted funds £	Restricted funds £	Total 2022 £
<i>Fund balances at 30 September 2022 are represented by:</i>			
Current assets	167,802	34,437	202,239
Creditors: amounts falling due within one year	(21,199)	(26,764)	(47,963)
	146,603	7,673	154,276

10. Related party transactions

The Foundation entered into following transactions in the year ended 30 September 2023:

- i. An amount of £1,005 (2022 – £4,552) was paid to the Marine Society & Sea Cadets (MSSC) for sundry expenses. MSSC is one of the Network members of Youth United Foundation.
- ii. The Foundation made payments totalling £11,578 (2022 - 10,421) to EMS3 Limited for consultancy services. Edward Sherry, a Trustee of the Foundation, is a director of EMS3 Limited.

12 Controlling party

The Trustees are members of the charitable company together with representatives from Network organisations. There is no overall controlling party.

13 Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member or within one year after he/she ceases to be a member, an amount not exceeding £1.

YOUTH UNITED FOUNDATION

England & Wales - Charity number 1147952

Accounts

Youth United Foundation

Annual Report and Financial Statements

30 September 2022

Company Limited by Guarantee
Registration Number
07983862 (England and Wales)

Charity Registration Number
1147952

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Chair's Report

I am pleased to report that 2023 will see a progressive realisation of the main opportunities open to our network and us, particularly:

- Confirmation of a £16.9m grant over 3 years from DCMS, the Uniformed Youth Fund, to create 23,000 new places and begin to eliminate waiting lists to join our network organisations; and
- £1.5m for use by April 2023 to open new uniformed youth groups where there is no existing provision in the most deprived areas of England.

In both of these cases, Youth United Foundation ("YUF") pitched for and won the grant administration and/or consultancy to support DCMS in the efficacious use of these funds. In the case of the larger grant this is in collaboration with Groundwork, a much larger and experienced community grants operator, without whose partnership we would have been unable to bid for this grant because of the criteria under the Government's procurement rules. We are grateful to Groundwork for their support and collegiate style to allow us to cooperate fully for the benefit of young people.

In addition to these major projects, work commenced on two pilot programmes:

- A development programme, funded by Historic England, working across the heritage and uniformed youth sectors. The project's aims were to understand how young people in uniformed youth groups increase their sense of belonging through connection with their local heritage. Strong feelings of belonging improve confidence and self-belief.
- An intergenerational project funded by Royal London and supported by Audley Homes, Housing 21 and Intergenerational Music Making to pilot the potential for cooperation between youth groups and older peoples' living for mutual benefit and positive societal impact. This work builds on learning from some innovative work in this area in other countries notably the Netherlands, Denmark and the USA.

Both of these projects have shown positive initial impact, but we will await the completion of the pilot phases before we draw any further conclusions.

Our thanks must go to the YUF Youth Panel, a parallel set of network members' representatives who are instrumental in guiding and challenging our work to enhance its impact for and on behalf of young members of our network organisations.

In looking forward our network of organisations and Trustees recognise that their activities:

- impact young peoples' development across societal barriers (not accessible in many schools);
- help build the resilience, collaborative and leadership skills that do not form part of any other learning they can easily access;
- have substantial reach - the biggest large-scale youth programme; and
- offer value for money when compared to other programmes.

We believe we can work with other funders to both increase the reach and give access to a wider range of activities for the young people we all collectively seek to serve.

My thanks must go to:

- The very small but perfectly formed team of staff we have, ably lead by Anna Maddox who has been instrumental since she joined last summer in spearheading the grants and funding we have secured.

- My colleague Trustees who give their time and support freely and with enthusiasm. I welcome Ian Callaghan as Treasurer elect and Dan Greaves both of whom add to our excellent set of colleagues; my congratulations to Alex Peace-Gadsby who has become Vice Chair and also a huge thank you to Paul Stephen who departs as Trustee after 9-years of dedicated service!
- To His Majesty King Charles III not only for his inspirational foresight in founding this organisation but for his commitment with messages of support and thought through a very demanding year for His Majesty. Thank you.

As I said at the end of my first year – the future looks promising – even more so now as we reach the end of year two. We have made good progress that we should be proud of, but we still have lots we can do, areas we can reach and innovative partnerships we can generate. We look forward to working with old friends of YUF and new collaborators to achieve this!

Suki K



Suki Kalirai

Chair of Trustees

6th June 2023

The Trustees of the Youth United Foundation present their annual Directors' and Trustees' report together with the financial statements of the charity for the year ended 30 September 2022. They have been prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Foundation's Articles of Association, 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).

Our vision and mission

Youth United's vision is that every young person in the UK has the opportunity to join one of our member organisations. Our member organisations are:

- | | |
|-----------------------------------|--------------------------------------|
| ◆ Army Cadet Force | ◆ St John Ambulance |
| ◆ Fire Cadets | ◆ The Boys' Brigade |
| ◆ Girlguiding | ◆ The Girls' Brigade England & Wales |
| ◆ Jewish Lads' and Girls' Brigade | ◆ The Scout Association |
| ◆ RAF Air Cadets | ◆ Volunteer Police Cadets |
| ◆ Sea Cadets | |

Membership of the Youth United Network is open to any UK-focused organisation that meets the following criteria:

- ◆ National governance, a trusted reputation and charitable objectives;
- ◆ Common, structured activities that are fun, engaging and inclusive;
- ◆ Progressive programmes where young people can advance into leadership;
- ◆ Focus on youth development (ranging from ages 4-25);
- ◆ Adult volunteering and social action as key parts of delivery; and
- ◆ A shared, required uniform.

These established, national voluntary youth organisations come together under the Youth United banner to collaborate and where possible, to grow their provision, especially in areas and communities where there is less tradition of uniformed youth activity. They form a powerful Network which increases their joint understanding on common issues, realises the benefits of collaboration and then, through each of their internal structures, supports local activity. Each member of the Youth United Network remains an independent organisation, working to realise its individual aims and objectives.

Our vision and mission (continued)

The role of the Foundation is to secure and administer funding in an efficient and effective way to enable the creation of new uniformed youth groups where they are most needed, and to deliver strategic support for the Network as a whole, for example through the collation of data. It also supports collaboration between members, a role that has been particularly important during the pandemic.

Charitable objects

The Youth United Foundation's objects, as set out in its Articles of Association, are for the public benefit to promote the emotional, spiritual, physical, intellectual, and social development of young people ("Beneficiaries"), by pursuing any lawful charitable purposes at the discretion of the Trustees and in particular:

- ◆ The advancement of citizenship or community development by promoting opportunities for the development, education and support of Beneficiaries in need to lead purposeful, stable and fulfilled lives;
- ◆ The advancement of education of Beneficiaries by the provision, encouragement and promotion of education, instruction, training, entrepreneurship or engaging in a profession, trade, craft or service;
- ◆ The prevention or relief of poverty of Beneficiaries through the provision of assistance (including financial assistance); and
- ◆ The advancement of health by promoting and protecting the health, morale, confidence, well-being, skills and abilities of Beneficiaries who are deemed vulnerable.

The Foundation aims to deliver these objects by making it possible for every young person in the UK to take part in uniformed youth activities through one of its member organisations.

Convening and supporting the Network

The Foundation has a vital role to play in both convening and supporting the Network. Regular meetings are held with all of the Network organisation Chief Executive Officers or their senior representatives. These meetings provide a forum to discuss strategy, policy and to share ideas and concerns. The strength which comes from sharing and discussing issues which are common to all of our Network members is not to be underestimated. As explained below, the Foundation's role in convening and supporting these meetings has been particularly important during the pandemic, when meetings have been held on a fortnightly basis to facilitate knowledge sharing and joint problem solving. The Foundation also provides a platform for disseminating information to the Network on key issues such as safety, safeguarding, policy changes and key youth work developments.

The Foundation maintains a focus on evaluating the impacts of our investment across the Network.

Impact of Covid -19

This financial year saw the loosening of restrictions due to Covid-19. The Foundation maintained its role of giving support to the Network as regulations continued to change. The main task was to support the Network to rebuild volunteer and young people numbers in a post-pandemic world

Core Funding – Performance and delivery during 2021- 2022

The Foundation is fortunate to have its core work continued to be supported by The Prince of Wales Charitable Foundation during this time. This funding has helped deliver its aims that any young person can join a uniformed youth group and achieve their potential, regardless of their background.

Once again, the Foundation worked with the British Legion to engage young people from uniformed youth organisations in remembrance. This work culminates in the 500 strong Y column at the Cenotaph commemoration event in London, where young people from across the Network organisations took part.

Historic England

The Foundation was delighted to receive funding from Historic England to carry out a project around youth engagement with heritage in their local area, building on the work of the Network member Volunteer Police Cadets. The aims of the project were to scope the willingness and ability of other organisations in the youth and heritage sectors to develop mutually beneficial opportunities which support Historic England's vision and objectives.

A young person reference group and a total of 50 people from 30 originations were consulted during the project. The project explored and began to shape a common framework in which partnerships could provide opportunities for young people from diverse backgrounds to have their voices heard within the heritage sector and support them to take action. The work uncovered a significant amount of existing good practice relating to working with young people in the co-design and delivery of engaging heritage/historic projects which will form the basis of future activity.

In December 2022 a cross sector meeting was held during which a shared vision of framework for future work was devised.

Silver United

The Foundation received a donation from Royal London to create formal and ongoing relationships between uniformed youth groups and local older people living in places including social housing, care homes and retirement villages. As with the Historic England project, the work was designed to build on previous positive work of a Network member (in this case Air Cadets) and increase the number of uniformed youth organisations who participated. By September 2022 the pilot phase had been completed which identified that in the first instance bringing the two groups together around a structured activity provided a way of breaking the ice and allowed closer relationships to form across the generations. Older people have more trust in young people in uniformed youth groups. Engaging in a shared activity gave young people the opportunity to gain confidence and gave them a sense of belonging and purpose in their local community. Once this formal relationship has been created, more fluid and diverse interactions are able to form and the relationship between the groups is long term.

DCMS Grants Advisor

The Foundation was awarded a grant to support DCMS set up and distribute a £1.5million fund to support uniformed youth groups set up new groups in areas of deprivation where there were currently none. The Foundation was able to rapidly engage the non-military uniformed youth groups and act as liaison to ensure that the extremely tight timeline from announcing the call, application and award was achieved. By the end of March 2023 new groups had been established across the UK.

Staffing

Anna Maddox joined the Foundation in September 2022 in the role of Director, taking over from Wendy Human who stepped down from the role after five years. Anna has a background in charity leadership and fundraising as well as being a volunteer for her local Girlguiding and Scout units.

Looking forward

In October 2023 it was announced that the Foundation's partnership with Groundwork UK had been successful in securing the contract to deliver the administration of grants of £15.9m to the Network in order for them to decrease waiting lists in the most deprived areas of England. Over the next two years Youth United Foundation will be pivotal in ensuring that best practice is shared across the Network and that all uniformed youth groups are able to maximise the number of places available to young people no matter what their background.

This funding gives the organisation a secure platform on which to grow and deliver its vision. The Trustees are working to develop a strategy for the organisation to build on this work to 2025. Part of this strategy will be to build and grow the funding for the expansion of the pilot projects, Silver United and Historic England and continue to ensure that all young people can access uniformed youth groups, no matter where they live.

Structure, governance and management

Stewardship and support during 2022-23

The Board of Trustees met five times during the period covered by this report. Key issues discussed included

- The ongoing financial viability of the Foundation, including regular reviews of income and expenditure and contingency planning in the event of no further significant funding being received.
- Maintaining appropriate staff resources within the Foundation given the uncertainty of future funding.
- The role of the Foundation during the pandemic and identifying ways in which the Foundation was able to offer useful and appropriate support to Network members and maintain positive relationships with its wider stakeholder groups.
- Succession planning for Trustees due to retire in the following financial year.

Appointment of Trustees

As set out in the Articles of Association, the Youth United Foundation must have at least three and no more than 11 Trustees. Up to two of the Trustees may be appointed upon nomination of the Youth United Network and up to nine may be appointed by the Trustees. The Chair is also appointed by the Trustees. The Foundation's Trustees are also directors of the Youth United Foundation for the purposes of company law.

Trustee induction and development

Three new Trustees were appointed during this period. The Foundation's practice is for new (and as required existing) Trustees to be briefed by co-Trustees, the Director, and the Financial Consultant on their legal obligations under charity and company law and on:

- ◆ Charity Commission guidance on public benefit.;
- ◆ Contents of the Memorandum and Articles of Association;
- ◆ Decision-making processes and delegations; and
- ◆ Strategy plans and recent financial performance.

Reference documentation is provided to support briefings with updates being issued as required. Trustees are also encouraged to meet key employees, visit uniformed youth groups, and undertake training or attend courses which are relevant to the development of their role and to maintain currency with legislative and regulatory requirements.

None of the Trustees receive remuneration or other financial benefit from their work with the Youth United Foundation.

Organisation

The Board of Trustees direct the strategy for the Foundation. It normally meets six times a year, and at least quarterly.

The Board is chaired by Suki Kalirai, who is independent of any connection with the members of the Youth United Network.

An Operations Director is appointed by the Trustees to manage the day-to-day operations of the charity, covering operational matters including project, finance and Network engagement.

Relationship with the Youth United Network

The Youth United Foundation is closely entwined with and works to support the Youth United Network. The two work together co-operatively as Youth United. Network member organisations or their appointed representatives are members of the Foundation and nominate up to two of the Foundation's Trustees. The Chair of the Board of Trustees attends Network meetings, which are chaired either by the Foundation's Director or the Chair of Trustees. The Network also receives operational, secretariat and advisory support from the Foundation's staff.

Financial review

Report for the year

For the year ended 30 September 2022, total income amounted to £70,838 (2021 – £195,008) and total expenditure amounted to £144,554 (2021 – £102,941) of which grants payable amounted to £12,550 (2021 – £1,000), programme and support costs amounted to £124,789 (2021 – £83,761) and governance costs amounted to £7,215 (2021 – £18,180, of which £12,000 related to the recruitment of a new Chair of Trustees).

Expenditure exceeded income for the year resulting in a deficit of £73,716 (2021 –surplus of £92,067).

Trustee remuneration

The Trustees, who are also directors of the company, are responsible for directing, controlling and operating the Foundation on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Out of pocket expenses of £390 were claimed by one Trustee during the year (2021 – £400).

Further details appear in Note 4 to the Financial Statements.

Risks

The Trustees have assessed the major risks to which Youth United Foundation is exposed, in particular those relating to specific operations and finances and wider strategic risks. As with many charities and membership bodies, the organisation's major risks are around:

- ◆ financial sustainability;
- ◆ adherence to Grant conditions;
- ◆ maintaining sufficient resources given funding uncertainties;

- ◆ maintenance of positive and productive relationships with its members; and
- ◆ changes in public policy towards the youth sector which could result in less alignment between our objectives and those of Government as a funder.

The Trustees believe that by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate these risks. Additionally, the Trustees have led the development of a new risk management system which involves regular review of identified risks and issues and assessment of effectiveness of risk mitigation.

The charity has purchased insurance to protect it from any loss arising from the neglect or defaults of its Trustees, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The insurance premium paid by the charity during the period totalled £1,887 (2021 – £1,783) and provides cover up to a maximum of £5 million.

Reserves

Every charity is required to disclose its reserves policy. This is often phrased in terms of keeping sufficient unrestricted reserves to fund a number of months' normal operations. Historically, under the terms of Youth United grants from the Department of Communities and Local Government and the Cabinet Office, the charity did not generate surplus reserves as the monies were primarily for restricted purposes. As a result, Youth United did not operate with significant levels of unrestricted funds.

At 30 September 2022 Youth United has unrestricted funds of £146,603 available to support the Foundation's charitable objectives, and restricted reserves of £7,673 primarily related to grant funding for two ongoing projects, Historic England and Royal London, which will be spent in the 2023/24 financial period.

The Trustees continue to review the Foundation's reserves policy. Based on current activity levels, the Trustees aim to maintain minimum reserves equivalent to 4 months' unrestricted expenditure, approximately £25,000, which is sufficient to allow the Foundation to continue to seek funding commitments and meet future expenditure and liabilities. At 30 September 2022, the target level of reserves was exceeded which provides further assurance that the Foundation is able to meet its expenditure and pay its liabilities as they fall due.

Fund raising

The Foundation does not fundraise directly with individuals and therefore is not registered with the Fundraising Regulator.

When donations from individuals are received the Foundation aims to protect personal data and never sells data or swaps data with other organisations. The charity manages its own fundraising activities. The Foundation undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During the year ended 30 September 2022, the Foundation received no complaints about its fundraising activities.

Statement of Trustees' responsibilities

The Trustees (who are also directors of the Youth United Foundation for the purposes of company law) are responsible for preparing the Trustees' annual report and 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 period which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the Youth United Foundation for that period.

In preparing financial statements, Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in 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);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK accounting standards 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 charitable company 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.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

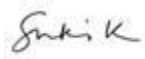
Directors' and Trustees' report 30 September 2022

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.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by and signed on behalf of the Trustees by:

Trustee:



Date: 21-Jun-23

Trustees

The Trustees serving in the year and to the date of this report were as follows:

Appointed Trustees	Dates	Role
Julian Barrell	Appointed 13 April 2016 and resigned 21 February 2022	Fundraising Trustee
(Duncan) Ian Callaghan	Appointed 28 November 2022	Trustee
Daniel Paul Richard Greaves	Appointed 28 November 2022	Trustee
Tafadzwa God'swish Gidi	Appointed 14 September 2021	Trustee
Sukhjinder Singh Kalirai	Appointed 24 June 2021	Chair of the Board
Andrew Christopher Lison	Appointed 7 March 2020	Trustee
Alison Mary Oliver	Appointed 14 September 2021	Trustee
Paul Howard Stephen	Re-appointed 23 January 2018	Treasurer

Network nominated Trustees

Alexandra Peace-Gadsby	Appointed 20 October 2016	Network Trustee
Edward Martin Sherry	Appointed 24 June 2021	Network Trustee

Professional advisers

Auditors: Buzzacott LLP, 130 Wood Street, London, EC2V 6DL

Bankers: NatWest Bank PLC, Gredley House, 1-11 Broadway, Stratford, London, E5 4DX

Solicitors: Stone King LLP, 16 St John's Lane, London, EC1M 4BS

HR Adviser: Bradic Ltd, The Bell, Cottered, Herts, SG9 9PT

Reference Information

Registered charity number: 1147952

Company number: 07983862 (England and Wales)

Registered address: 200B Lambeth Road, London SE1 7JY

Telephone: +44 (0)207 4017601

Website: www.youthunited.org.uk

Email: youth.united@yuf.org.uk

Independent auditor's report to the members of the Youth United Foundation

Opinion

We have audited the financial statements of Youth United Foundation (the 'charitable company') for the year ended 30 September 2022 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Other information (continued)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of Trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Trustees (continued)

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- ◆ We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Companies Act 2006, the Charities SORP FRS 102 and the Charities Act 2011.
- ◆ We understood how the charitable company is complying with those legal and regulatory frameworks by making inquiries of management. We corroborated our inquiries through our review of trustee meeting minutes.
- ◆ We assessed the susceptibility of the charitable company's financial statements to material misstatements, including how fraud might occur. Audit procedures performed by the engagement team included:
 - ◇ Identifying and assessing the design and implementation of controls in place to prevent and detect fraud;
 - ◇ Identifying and testing journal entries, in particular adjustments made at the year-end for financial statement preparation; and
 - ◇ Evaluating the incentives and opportunities management have for fraudulent manipulation of the financial statements.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Auditor's responsibilities for the audit of the financial statements (continued)

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Katharine Patel, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities Year ended 30 September 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:							
Charitable activities	1	28,269	42,521	70,790	194,000	1,000	195,000
Investment income		48	—	48	8	—	8
Total income		28,317	42,521	70,838	194,008	1,000	195,008
Expenditure on:							
Charitable activities	2	95,899	48,655	144,554	101,941	1,000	102,941
Total expenditure		95,899	48,655	144,554	101,941	1,000	102,941
Net (expenditure) / income for the year and net movement in funds		(67,582)	(6,134)	(73,716)	92,067	—	92,067
Reconciliation of funds:							
Balances brought forward at 1 October 2021	8/9	214,185	13,807	227,992	122,118	13,807	135,925
Balances carried forward at 30 September 2022	8/9	146,603	7,673	154,276	214,185	13,807	227,992

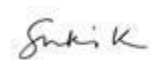
All income and expenditure derived from continuing activities in the above two financial periods.

The statement of financial activities includes all gains and losses.

Balance sheet 30 September 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	6	33,245	12,000
Cash at bank and in hand		168,994	230,384
Total current assets		202,239	242,384
Creditors: amounts falling due within one year	7	(47,963)	(14,392)
Net assets		154,276	227,992
The funds of the charity:			
Income funds:			
Restricted funds	8	7,673	13,807
Unrestricted funds	8	146,603	214,185
	9	154,276	227,992

Approved by the Trustees and signed on their behalf by:



Chair & Trustee



Trustee

Date:

Statement of cash flows Year ended 30 September 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(61,438)	79,260
Cash flows from investing activities:			
Interest received		48	8
Net cash provided from investing activities		48	8
Change in cash and cash equivalents in the year		(61,390)	79,268
Cash and cash equivalents at 1 October 2021	B	230,384	151,116
Cash and cash equivalents at 30 September 2022	B	168,994	230,384

Notes to the statement of cash flows for the year to 30 September 2022.

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2022 £	2021 £
Net movement in funds (as per the statement of financial activities)	(73,716)	92,067
Adjustments for:		
Interest received	(48)	(8)
Increase in debtors	(21,245)	(12,000)
Increase / (decrease) in creditors	33,571	(799)
Net cash (used in) provided by operating activities	(61,438)	79,260

B Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	168,994	230,384
Total cash and cash equivalents	168,994	230,384

Principal accounting policies 30 September 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year ended 30 September 2022.

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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the modification to a fair value basis as specified in the accounting policies below.

The charity constitutes a public benefit entity as defined by FRS 102.

All financial information is presented in British Pounds Sterling (£), the charity's functional currency, and has been rounded to the nearest pound (£).

Critical accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates and judgements. It also requires the Trustees to exercise judgement in the process of applying accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including an expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, event or actions, actual results may differ from those estimates.

The Trustees do not consider that there are any significant areas of estimation or judgment that affect the financial statements.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

There continued to be reduced availability of funding in 2021/22 although the recent award of consultancy services and the administration of the Uniformed Youth Fund by the Government to Groundwork, in collaboration with YUF, is an indicator that additional future grant funding will be available to the Foundation.

Assessment of going concern (continued)

The Trustees believe the cash reserves and level of unrestricted funds is sufficient to allow the charity to continue to meet future expenditure and liabilities as they fall due. The Trustees have therefore concluded that it is appropriate for the charity to continue to prepare its accounts on the going concern basis.

Income

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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. It includes VAT which cannot be recovered.

Expenditure on charitable activities

The costs of charitable activities comprise expenditure on the charitable company's primary charitable purposes as described in the Trustees' report. Such costs include:

- ◆ Grant payments
- ◆ Consultancy and other related costs
- ◆ Office and property related costs
- ◆ Publicity and dissemination costs

Support and governance costs

Support costs are those functions that assist the work of the charity, but are not directly related to charitable activities. Support costs include administration, personnel and governance costs and also include support in the form of personnel development, financial procedures, the provision of office services and equipment and a suitable working environment.

Governance costs are the costs associated with the governance of the charitable company and its assets. Included within this category are costs associated with the strategic, as opposed to the day to day, management of the charitable company's activities.

Financial instruments

The charity only holds basic financial instruments as defined in FRS102. The financial assets and financial liabilities and their measurement basis is as follows:

Financial assets –accrued income is a basic financial instruments and are debt instruments measured at amortised cost.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors and accruals are financial instruments and are measured at amortised cost. Deferred income is not deemed to be a financial liability, as cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Cash at bank and in hand

Cash at bank and in hand represents cash that is available on demand or has a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year are disclosed as short term deposits.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be measured or estimated reliably.

Creditors and provisions are initially recognised at fair value, being the amount the charity anticipates it will pay to settle the debt, and subsequently at amortised cost.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The aim and use of each restricted fund is set out in the notes to the financial statements. Expenditure incurred in fulfilling the objective of each restricted fund is charged against the fund balance and shown in the relevant expenditure category in the charity's statement of financial activities.

Notes to the financial statements Year ended 30 September 2022

1 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2022 £
Grants receivable:			
. DCMS Bid	3,269	25,276	28,545
. Historic England	—	5,000	5,000
. Royal London/Silver United	—	12,245	12,245
	3,269	42,521	45,790
Network contributions from members	25,000	—	25,000
2022 Total income from charitable activities	28,269	42,521	70,790
	Unrestricted funds £	Restricted funds £	2021 £
Grants receivable:			
. DCMS (COVID Support)	44,000	—	44,000
. Morgan Charitable Foundation	—	1,000	1,000
. The Prince of Wales Charitable Foundation	125,000	—	125,000
	169,000	1,000	170,000
Network contributions from members	25,000	—	25,000
2021 Total income from charitable activities	194,000	1,000	195,000

2 Expenditure

	Direct charitable expenditure £	Support costs £	2022 £
Charitable activities			
. Grants payable (see below)	12,550	—	12,550
. Programme costs (see below)	36,105	88,684	124,789
. Governance (see note 3)	—	7,215	7,215
2022 Total expenditure	48,655	95,899	144,554
	Direct charitable expenditure £	Support costs £	2021 £
Charitable activities			
. Grants payable (see below)	1,000	—	1,000
. Programme costs (see below)	—	83,761	83,761
. Governance (see note 3)	—	18,180	18,180
2021 Total expenditure	1,000	101,941	102,941

2 Expenditure (continued)

The direct charitable expenditure, known as programme costs, consist of the following principal expenditure:

	Direct charitable expenditure £	Support costs £	2022 £
Programme costs:			
. Consultancy fees	72,556	35,505	108,061
. Premises and office costs	11,158	—	11,158
. Travel	2,219	600	2,819
. Insurance	1,887	—	1,887
. Other costs	864	—	864
2022 Total programme expenditure	88,684	36,105	124,789
	Direct charitable expenditure £	Support costs £	2021 £
<i>Programme costs:</i>			
. Consultancy fees	—	64,638	64,638
. Premises and office costs	—	16,047	16,047
. Travel	—	923	923
. Insurance	—	1,783	1,783
. Other costs	—	370	370
2021 Total programme expenditure	—	83,761	83,761

In the year ended 30 September 2022, one grant payment of £12,550 was made to Southmoor Academy (2021 - one grant payment was made to Tower Hamlets Volunteer Police Cadets of £1,000).

3 Governance

	Unrestricted funds £	Restricted funds £	2022 £
Auditor's remuneration			
. Statutory audit services (including VAT)	6,720	—	6,720
Recruitment of new Trustees	495	—	495
2022 Total governance expenditure	7,215	—	7,215
	Unrestricted funds £	Restricted funds £	2021 £
<i>Auditor's remuneration</i>			
. Statutory audit services (including VAT)	6,180	—	6,180
Recruitment of a new Chair of Trustees	12,000	—	12,000
2021 Total governance expenditure	18,180	—	18,180

4 Staff costs including key management personnel and trustees' remuneration

The Foundation had no employees (excluding Trustees) in the year (2021 – no employees).

Key management consisted of the Trustees, who received no remuneration in respect of their services as a Trustees during the year. The total emoluments of key management was nil (2021 – £nil).

One Trustee claimed £390 for out of pocket expenses in the year (2021 – £400).

5 Taxation

Youth United Foundation is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

6 Debtors

	2022 £	2021 £
Accrued income	33,245	12,000
	33,245	12,000

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	14,508	7,867
Accruals and deferred income	33,455	6,525
	47,963	14,392

Included within Accruals and deferred income is an amount of £25,000 of grant funding received in advance where the conditions attached to the funding agreement had not been met at the balance sheet date.

8 Funds

Restricted funds:

The charity's restricted funds comprise the following unexpended balances of grants held on trust to be applied for specific purposes:

	At 30 September 2021	Income	Expenditure	Transfers	At 30 September 2022
	£	£	£	£	£
Historic England	—	28,545	(25,629)	—	2,916
Royal London / Silver United	—	5,000	(1,500)	—	3,500
DCMS Bid	—	8,976	(8,976)	—	—
Prince of Wales Fund	12,550	—	(12,550)	—	—
DCR Allen	1,000	—	—	—	1,000
NHS England	257	—	—	—	257
	13,807	42,521	(48,655)	—	7,673

	At 30 September 2020	Income	Expenditure	Transfers	At 30 September 2021
	£	£	£	£	£
Morgan Charitable Foundation	—	1,000	(1,000)	—	—
Prince of Wales Fund	12,550	—	—	—	12,550
DCR Allen	1,000	—	—	—	1,000
NHS England	257	—	—	—	257
	13,807	1,000	(1,000)	—	13,807

Transfers represent the allocation of support costs.

The specific purposes for which the funds are to be applied are as follows:

◆ Historic England

Grant funding for the period 1 April 2022 to 31 March 2023 towards the cost of the “Youth Potential” project, designed to build heritage capacity within the youth sector to better protect and value our heritage.

◆ Royal London / Silver United

Funding for the delivery of a pilot of the Silver United Project which commenced in April 2022.

◆ DCMS Bid

Short term supply agreement running from 4 August 2022 to 31 October 2022 for Youth Advisory Services provided to DCMS.

◆ Prince of Wales Fund

The grant from The Prince of Wales Charitable Fund was provided so that Youth United Foundation could provide funding to Southmoor Academy. The grant was to enable Southmoor Academy to establish a Combined Cadet Force contingent, starting with an RAF section, which was delayed due to Covid 19. The funds were paid to Southmoor Academy in December 2021.

8 Funds (continued)

◆ DCR Allen

The grant from DCR Allen was to set up a new unit in a disadvantaged area of the UK, ensuring that young people who would not otherwise have the opportunity to be part of such a group are given that opportunity.

◆ NHS England

The grant from NHS England was to fund a health awareness badge for uniformed youth organisations.

Unrestricted funds

As at 30 September 2022, Youth United Foundation had unrestricted funds of £146,603 (2021 – £214,185).

9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2022 £
Fund balances at 30 September 2022 are represented by:			
Current assets	167,802	34,437	202,239
Creditors: amounts falling due within one year	(21,199)	(26,764)	(47,963)
	146,603	7,673	154,276

10 Related party transactions

The Foundation entered into following transactions in the year ended 30 September 2022:

- i. An amount of £4,552 (2021 – £7,629) was paid to the Marine Society & Sea Cadets (MSSC) for the rental of the Foundation's offices. The rent is at market rates for the accommodation. In addition, a further amount of £30 (2021 – £6) was paid to MSSC for other expenses. MSSC is one of the Network members of Youth United Foundation and Martin Coles, a Trustee of the Foundation until 23 June 2021, was the Chief Executive of MSSC.
- ii. The Foundation made payments totalling £10,421 to EMS3 Limited for consultancy services of £10,325 and travel expenses of £96. Edward Sherry, a Trustee of the Foundation, is a director of EMS3 Limited.

11 Controlling party

The Trustees are members of the charitable company together with representatives from Network organisations. There is no overall controlling party.

12 Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member or within one year after he/she ceases to be a member, an amount not exceeding £1.

13. Post balance sheet events

On 28 November 2022, the Foundation become the sole equity shareholder on the incorporation of YUF Enterprises Limited, a company limited by shares, registered in England and Wales, company number 14510586.

YOUTH UNITED FOUNDATION

England & Wales - Charity number 1147952

Accounts

Youth United Foundation

Annual Report and Financial Statements

30 September 2021

Company Limited by Guarantee
Registration Number
07983862 (England and Wales)

Charity Registration Number
1147952

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Chair's Report

The period covered in this report relates to the last months of the last lockdown for covid and the 5-months of society generally and uniformed youth groups specifically returning to increasing levels of face-to-face activity supported with enhanced the digital developments that had so ably and quickly been developed by the member organisations during covid. The open sharing of and learning from the challenges as member groups emerged from covid has been part of the benefits that individual member organisations have remarked positively as benefits of the YUF network.

The impact of covid has been felt everywhere but a 2-year pause in the development of young people who had yet to develop the resilience and capabilities to manage in relative isolation has arguably more impact on their development. The youth united network has worked extremely hard to recover the positions amongst the ca. 1.4m young people that are members of the uniformed youth groups. Collective membership has bounced back with around 20% growth year on year in the 12-months since re-opening. YUF has worked closely to help and support the member organisations in collaboration with cross sector groups such as Back Youth Alliance and the NYA. YUF and its members continue to develop broader links with youth organisations to maximise the collaborative reach, share good practices and to facilitate more joined up data and impact reporting across the sector. Workstreams include a project to align workforce development strategy to allow volunteer youth workers to be recognised on the same qualifications framework as employed youth workers.

As such, I commenced my term as Chair post the last AGM in June-21 and work began on a strategic plan for the collective members needs in autumn. The first part of that Plan has borne fruit, through the collective effort of the Members, with the announcement of initially a £15m grant from DCMS (subsequently revised to £17m) to commence late in the tax year 22/23 and run for 3-years to eliminate waiting lists and for more uniformed youth places. This is excellent news for the network members. as they will receive the lion's share of these funds. However, in order to secure YUF's future we need to tender for and win the right to administer and manage ideally this or such grants and add sources of funding such as corporate partnerships. Work has begun on these tasks but it is at early stages of implementation.

In terms of funding of the YUF in the 12-months covered by this report, our income in that period was through the continued and generous support of the Prince of Wales Charitable Foundation and a smaller element of membership fees. The Trustees, staff and Members are indebted to the PWCF for this support. We are working diligently to reduce our burden to the PWCF and have made a start with two pilot projects commencing in June 2022 and anticipate at least one more in the coming months. We will continue, with the members support, to strive for an independent set up but are reliant in the short term to our benefactors primarily PWCF.

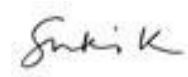
As I reflect on my first year in post, I would like to take the time to thank the leadership of the member organisations who despite all their own challenges have welcomed my questions and input openly and encouragingly; the YUF Trustees, both current and those that have departed to pastures new – even after their time in post they have been available for dialogue and input, thank you Martin, Shyama and Julian. Particular thanks must go to my predecessor Jennie Price for her work over the last 6-years, especially the tireless hands-on support during the pandemic marshalling and bringing the member organisations closer together. To my current small group of Trustees, thank you for your

Chair's report 30 September 2021

support, hard work and counsel, I value it; and to the Operations Team led by Wendy, thank you all, your work is invaluable to the development of so many young people.

My final words of thanks must go to HRH Prince Charles and his private office team. You have been supportive and inspirational to me and to this charity all the way through its journey. Thank you.

The future looks promising, we are making good progress, better than I could have hoped in September-21, but there is some way to go.

A handwritten signature in dark ink, appearing to read 'Suki K'.

Suki Kalirai

Chair of Trustees

20 June 2022

The Trustees of the Youth United Foundation present their annual directors' report together with the financial statements of the charity for the year ended 30 September 2021. They have been prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Foundation's Articles of Association, 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).

Our vision and mission

Youth United's vision is that every young person in the UK has the opportunity to join one of our member organisations. Our member organisations are:

- Army Cadet Force
- Fire Cadets
- Girlguiding
- Jewish Lads' and Girls' Brigade
- RAF Air Cadets
- Sea Cadets
- St John Ambulance
- The Boys' Brigade
- The Girls' Brigade England & Wales
- The Scout Association
- Volunteer Police Cadets

Membership of the Youth United Network is open to any UK-focused organisation that meets the following criteria:

- ◆ National governance, a trusted reputation and charitable objectives;
- ◆ Common, structured activities that are fun, engaging and inclusive;
- ◆ Progressive programmes where young people can advance into leadership;
- ◆ Focus on youth development (ranging from ages 4-25);
- ◆ Adult volunteering and social action as key parts of delivery; and
- ◆ A shared, required uniform.

Our vision and mission (continued)

These established, national voluntary youth organisations come together under the Youth United banner to collaborate and where possible, to grow their provision, especially in areas and communities where there is less tradition of uniformed youth activity. They form a powerful Network which increases their joint understanding on common issues, realises the benefits of collaboration and then, through each of their internal structures, supports local activity. Each member of the Youth United Network remains an independent organisation, working to realise its individual aims and objectives.

The role of the Foundation is to secure and administer funding in an efficient and effective way to enable the creation of new uniformed youth groups where they are most needed, and to deliver strategic support for the Network as a whole, for example through the collation of data. It also supports collaboration between members, a role that has been particularly important during the pandemic.

Charitable objects

The Youth United Foundation's objects, as set out in its Articles of Association, are for the public benefit to promote the emotional, spiritual, physical, intellectual, and social development of young people ("Beneficiaries"), by pursuing any lawful charitable purposes at the discretion of the Trustees and in particular:

- ◆ The advancement of citizenship or community development by promoting opportunities for the development, education and support of Beneficiaries in need to lead purposeful, stable and fulfilled lives;
- ◆ The advancement of education of Beneficiaries by the provision, encouragement and promotion of education, instruction, training, entrepreneurship or engaging in a profession, trade, craft or service;
- ◆ The prevention or relief of poverty of Beneficiaries through the provision of assistance (including financial assistance); and
- ◆ The advancement of health by promoting and protecting the health, morale, confidence, well-being, skills and abilities of Beneficiaries who are deemed vulnerable.

The Foundation aims to deliver these objects by making it possible for every young person in the UK to take part in uniformed youth activities through one of its member organisations.

Convening and supporting the Network

The Foundation has a vital role to play in both convening and supporting the Network. Regular meetings are held with all of the Network organisation Chief Executive Officers or their senior representatives. These meetings provide a forum to discuss strategy, policy and to share ideas and concerns. The strength which comes from sharing and discussing issues which are common to all of our Network members is not to be underestimated. As explained below, the Foundation's role in convening and supporting these meetings has been particularly important during the pandemic, when meetings have been held on a fortnightly basis to facilitate knowledge sharing and joint problem solving. The Foundation also provides a platform for disseminating information to the Network on key issues such as safety, safeguarding, policy changes and key youth work developments.

The Foundation maintains a focus on evaluating the impacts of our investment across the Network.

Impact of Covid -19

The Covid-19 pandemic has had a major impact on the work of YUF, both in terms of how it supports the Network and on its own finance and operations.

The Foundation has been very active since the lockdown took effect in March 2020, for example by convening and supporting weekly, and subsequently fortnightly, meetings of the Network. These have been well attended by senior individuals and have proved very useful in terms of sharing learning and discussing common problems, as well as connecting members with wider Government thinking. The regular meetings have provided a space to coordinate a response to the challenges that the situation brings regarding young people and uniformed youth groups. The meetings have provided a space for the Network to share their successes and concerns with their peers. Topics of discussion have included insurance, membership fees/subs, the challenges of reaching young people in these difficult times and safeguarding for online activities. All of the Network have responded very positively to the situation and offered virtual or blended online and face to face programmes for their young people to keep them engaged.

Another important role for the Foundation was working with the National Youth Agency to provide up to date advice and guidance on youth activity during the pandemic.

All of the Network organisations have responded positively to the return to face-to-face activity, with all starting to provide regular programme activity and residential experiences, alongside the opportunities for volunteering and social action.

Core Funding – Performance and delivery during 2020- 2021

YUF has been extremely fortunate to receive funding from The Prince of Wales's Charitable Fund during this period. This funding has helped YUF to support the Youth United Network in delivering its aims that any young person can join a uniformed youth organisation and achieve their potential regardless of their background.

The Stronger United project was funded by the Prince of Wales's Charitable Foundation and co-ordinated by the Foundation. The overarching aim of the project was to significantly increase the understanding of integration and inclusion across the YUF Network, with a long-term goal of increasing the number of young people from harder to reach areas able to access the life changing benefits of Uniformed Youth Group membership.

YUF have worked closely with the Royal British Legion to engage members of uniformed youth groups in remembrance. This culminated in the first ever column Y at the cenotaph commemoration event. Over 500 young people from all of the Network organisations took part in the annual national act of remembrance.

An emerging strand of work has been that of training and development, working closely with the National Youth Agency we have started to map training programmes across the Network.

Structure, governance and management

Stewardship and support during 2021-22

The Board of Trustees met six times during the period covered by this report. Key issues discussed included

- The ongoing financial viability of the Foundation, including regular reviews of income and expenditure and contingency planning in the event of no further significant funding being received.
- Maintaining appropriate staff resources within the Foundation given the uncertainty of future funding.
- The role of the Foundation during the pandemic and identifying ways in which the Foundation was able to offer useful and appropriate support to Network members and maintain positive relationships with its wider stakeholder groups.
- Succession planning for Trustees due to retire in the following financial year.

Appointment of Trustees

As set out in the Articles of Association, the Youth United Foundation must have at least three and no more than 11 Trustees. Up to two of the Trustees may be appointed upon nomination of the Youth United Network and up to nine may be appointed by the Trustees. The Chair is also appointed by the Trustees. The Foundation's Trustees are also directors of the Youth United Foundation for the purposes of company law.

Trustee induction and development

Three new Trustees were appointed during this period. The Foundation's practice is for new (and as required existing) Trustees to be briefed by co-Trustees, the Director, and the Financial Consultant on their legal obligations under charity and company law and on:

- ◆ Charity Commission guidance on public benefit;
- ◆ Contents of the Memorandum and Articles of Association;
- ◆ Decision-making processes and delegations; and
- ◆ Strategy plans and recent financial performance.

Reference documentation is provided to support briefings with updates being issued as required. Trustees are also encouraged to meet key employees, visit uniformed youth groups, and undertake training or attend courses which are relevant to the development of their role and to maintain currency with legislative and regulatory requirements.

None of the Trustees receive remuneration or other financial benefit from their work with the Youth United Foundation.

Organisation

The Board of Trustees direct the strategy for the Foundation. It normally meets six times a year, and at least quarterly.

The Board is chaired by Suki Kalirai, who is independent of any connection with the members of the Youth United Network.

An Operations Director is appointed by the Trustees to manage the day-to-day operations of the charity, covering operational matters including project, finance and Network engagement.

Relationship with the Youth United Network

The Youth United Foundation is closely entwined with and works to support the Youth United Network. The two work together co-operatively as Youth United. Network member organisations or their appointed representatives are members of the Foundation and nominate up to two of the Foundation's Trustees. The Chair of the Board of Trustees attends Network meetings, which are chaired either by the Foundation's Director or the Chair of Trustees. The Network also receives operational, secretariat and advisory support from the Foundation's staff.

Financial review

Report for the year

For the year ended 30 September 2021, total income amounted to £195,008 (2020 – £123,253) and total expenditure amounted to £102,941 (2020 – £129,421) of which grants payable amounted to £1,000 (2020 – nil), programme and support costs amounted to £83,761 (2020 – £123,421) and governance costs amounted to £18,180 (2020 – £6,000) of which £12,000 related to the recruitment of a new Chair of Trustees. The reduction in activity reflects the absence of significant government funding in 2020/21.

Income exceeded expenditure for the year resulting in a surplus of £92,067 (2020 – deficit of £6,168).

Pay policy for senior staff

The Trustees, who are also directors of the company are responsible for directing, controlling and operating the Foundation on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Out of pocket expenses of £400 were claimed by one Trustee during the year (2020 – none).

Youth United Foundation is an equal opportunities employer and applies objective criteria to assess merit. It aims to ensure that no job applicant or employee receives less favourable treatment on the grounds of age, race, colour, nationality, religion, ethnic or national origin, gender, marital status, sexual orientation or disability.

Further details appear in Note 4 to the Financial Statements.

Financial review (continued)

Risks

The Trustees have assessed the major risks to which Youth United Foundation is exposed, in particular those relating to specific operations and finances and wider strategic risks. As with many charities and membership bodies, the organisation's major risks are around

- ◆ financial sustainability;
- ◆ adherence to Grant conditions;
- ◆ maintaining sufficient resources given funding uncertainties;
- ◆ maintenance of positive and productive relationships with its members; and
- ◆ changes in public policy towards the youth sector which could result in less alignment between our objectives and those of Government as a funder.

The Trustees believe that by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate these risks. Additionally, the Trustees have led the development of a new risk management system which involves regular review of identified risks and issues and assessment of effectiveness of risk mitigation.

The charity has purchased insurance to protect it from any loss arising from the neglect or defaults of its Trustees, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The insurance premium paid by the charity during the period totalled £1,783 (2020 – £2,643) and provides cover of up to a maximum of £5 million.

Reserves

Every charity is required to disclose its reserves policy. This is often phrased in terms of keeping sufficient unrestricted reserves to fund a number of months' normal operations. Historically, under the terms of Youth United grants from the Department of Communities and Local Government and the Cabinet Office, the charity did not generate surplus reserves as the monies were primarily for restricted purposes. As a result, Youth United did not operate with significant levels of unrestricted funds.

At 30 September 2021 Youth United has unrestricted funds of £214,185 available to support the Foundation's charitable objectives, and restricted reserves of £13,807 primarily related to grant funding from the Prince Of Wales Trust, which was spent in the 2021/22 financial period.

The Trustees continue to review the Foundation's reserves policy and ways to consistently achieve our ambition of having a minimum reserves equivalent to 12 months' unrestricted expenditure which is sufficient to allow the Foundation to continue to seek funding commitments and meet future expenditure and liabilities. At 30 September 2021, the target level of reserves was exceeded which provides further assurance that the Foundation is able to meet its expenditure and pay its liabilities as they fall due.

Fund raising

The Foundation does not fundraise directly with individuals and therefore is not registered with the Fundraising Regulator.

When donations from individuals be received the Foundation aims to protect personal data and never sells data or swaps data with other organisations. The charity manages its own fundraising activities. The Foundation undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During the year ended 30 September 2021, the Foundation received no complaints about its fundraising activities.

Statement of Trustees' responsibilities

The Trustees (who are also directors of the Youth United Foundation for the purposes of company law) are responsible for preparing the Trustees' annual report and 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 period which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the Youth United Foundation for that period.

In preparing financial statements, Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in 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);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK accounting standards 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 charitable company 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.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

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.

Plans for the future

In January 2020 the Government announced a major new investment in young people of £500m in a Youth Investment Fund. The Foundation played a key role in the Back Youth Alliance which worked closely with Government to develop this concept, and the Foundation has been invited to help shape the procurement process.

The relationship between the Foundation and the Network remains strong, thanks to frequent online and in-person meetings which have helped in maintaining and developing this close collaboration.

YUF continues to focus on shoring up its financial sustainability through a set of strategic planning activities. The Foundation has already begun a review and evaluation of its model and effectiveness, testing and refining its well-established delivery model against potential changes in funders' priorities and approach. It is anticipated that this review will provide a range of scenarios to enable a robust fundraising plan to be developed, which will feed into the overall business strategy for the Charity.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by and signed on behalf of the Trustees by:

Trustee:

Date: 20 June 2022

Reference and administrative details 30 September 2021

Trustees

The Trustees serving in the year and to the date of this report were as follows:

Appointed Trustees	Dates	Role
Julian Barrell	Appointed 13 April 2016	Fundraising Trustee
Taff Gidi	Appointed 14 September 2021	Trustee
Suki Kalirai	Appointed 24 June 2021	Chair of the Board
Andrew Lison	Appointed 7 March 2020	Trustee
Alison Oliver	Appointed 14 September 2021	Trustee
Shyama Perera	Re-appointed 23 January 2018 and resigned 31 August 2021	Communications Trustee
Jennie Price	Appointed 02 October 2015 and resigned 30 August 2021	Chair of the Board
Paul Stephen	Re-appointed 23 January 2018	Treasurer

Network nominated Trustees

Martin Coles (Sea Cadets)	Re-appointed 18 September 2016 and resigned 23 June 2021	Network Trustee
Alex Peace-Gadsby	Appointed 20 October 2016	Network Trustee
Ed Sherry	Appointed 24 June 2021	Network Trustee

Professional advisers

Auditors: Buzzacott LLP, 130 Wood Street, London, EC2V 6DL

Bankers: NatWest Bank, Gredley House, 1-11 Broadway, Stratford, London, E5 4DX

Solicitors: Stone King LLP, 16 St John's Lane, London, EC1M 4BS

HR Adviser: Bradic Ltd, The Bell, Cottered, Herts, SG9 9PT

Reference Information

Registered charity number: 1147952

Company number: 07983862 (England and Wales)

Registered address: 202 Lambeth Road, London SE1 7JW

Telephone: +44 (0)207 4017601

Website: www.youthunited.org.uk

Email: youth.united@yuf.org.uk

Independent auditor's report to the members of the Youth United Foundation

Opinion

We have audited the financial statements of Youth United Foundation (the 'charitable company') for the year ended 30 September 2021 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of Trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Companies Act 2006, the Charities SORP FRS 102 and the Charities Act 2011.
- We understood how the charitable company is complying with those legal and regulatory frameworks by making inquiries of management. We corroborated our inquiries through our review of trustee meeting minutes.
- We assessed the susceptibility of the charitable company's financial statements to material misstatements, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design and implementation of controls in place to prevent and detect fraud;
 - Identifying and testing journal entries, in particular adjustments made at the year-end for financial statement preparation; and
 - Evaluating the incentives and opportunities management have for fraudulent manipulation of the financial statements.

Auditor's responsibilities for the audit of the financial statements (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Katharine Patel, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities Year ended 30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income from:							
Donations		—	—	—	—	—	—
Charitable activities	1	194,000	1,000	195,000	100,000	22,550	122,550
Other income		—	—	—	600	—	600
Investment income		8	—	8	103	—	103
Total income		194,008	1,000	195,008	100,703	22,550	123,253
Expenditure on:							
Charitable activities	2	101,941	1,000	102,941	81,333	48,088	129,421
Total expenditure		101,941	1,000	102,941	81,333	48,088	129,421
Net income / (expenditure) for the year		92,067	—	92,067	19,370	(25,538)	(6,168)
Transfers between funds	8	—	—	—	5,740	(5,740)	—
Net movement in funds		92,067	—	92,067	25,110	(31,278)	(6,168)
Reconciliation of funds:							
Balances brought forward at 1 October 2020	8/9	122,118	13,807	135,925	97,008	45,085	142,093
Balances carried forward at 30 September 2021	8/9	214,185	13,807	227,992	122,118	13,807	135,925

All income and expenditure derived from continuing activities in the above two financial periods.

The statement of financial activities includes all gains and losses.

Balance sheet 30 September 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	6	12,000	—
Cash at bank and in hand		230,384	151,116
Total current assets		242,384	151,116
Creditors: amounts falling due within one year	7	(14,392)	(15,191)
Net assets		227,992	135,925
The funds of the charity:			
Income funds:			
Restricted funds	8	13,807	13,807
Unrestricted funds		214,185	122,118
	9	227,992	135,925

Approved by the Trustees and signed on their behalf by:

Chair & Trustee

Trustee

Date: 20 June 2022

Statement of cash flows Year ended 30 September 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	79,260	(55,578)
Cash flows from investing activities:			
Interest received		8	103
Net cash provided from investing activities		8	103
Change in cash and cash equivalents in the year		79,268	(55,475)
Cash and cash equivalents at 1 October 2020	B	151,116	206,591
Cash and cash equivalents at 30 September 2021	B	230,384	151,116

Notes to the statement of cash flows for the year to 30 September 2021.

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2021 £	2020 £
Net movement in funds (as per the statement of financial activities)	92,067	(6,168)
Adjustments for:		
Interest received	(8)	(103)
Increase in debtors	(12,000)	—
Decrease in creditors	(799)	(49,307)
Net cash provided by (used in) operating activities	79,260	(55,578)

B Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	230,384	151,116
Total cash and cash equivalents	230,384	151,116

Principal accounting policies 30 September 2021

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year ended 30 September 2021.

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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the modification to a fair value basis as specified in the accounting policies below.

The charity constitutes a public benefit entity as defined by FRS 102.

All financial information is presented in British Pounds Sterling (£), the charity's functional currency, and has been rounded to the nearest pound (£).

Critical accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates and judgements. It also requires the Trustees to exercise judgement in the process of applying accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including an expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, event or actions, actual results may differ from those estimates.

The Trustees do not consider that there are any significant areas of estimation or judgment that affect the financial statements.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

There continued to be reduced availability of funding in 2021 although the recent announcement of the Youth Investment Fund by the Government and allocation of funding from this Fund to uniformed youth organisations, is an indicator that additional future grant funding awards will be available should the Foundation be successful when tendering for funds for Network Members.

Assessment of going concern (continued)

However, the Trustees believe the cash reserves and level of unrestricted funds is sufficient to allow the charity to continue to meet future expenditure and liabilities as they fall due. The Trustees have therefore concluded that it is appropriate for the charity to continue to prepare its accounts on the going concern basis.

Income

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

Expenditure

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. It includes VAT which cannot be recovered.

Expenditure on charitable activities

The costs of charitable activities comprise expenditure on the charitable company's primary charitable purposes as described in the Trustees' report. Such costs include:

- ◆ Grant payments
- ◆ Consultancy and other related costs
- ◆ Office and property related costs
- ◆ Publicity and dissemination costs
- ◆ Support costs
- ◆ Governance costs

Support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, personnel and governance costs and also include support in the form of personnel development, financial procedures, the provision of office services and equipment and a suitable working environment.

Governance costs are the costs associated with the governance of the charitable company and its assets. Included within this category are costs associated with the strategic, as opposed to the day to day, management of the charitable company's activities.

Financial instruments

The charity only holds basic financial instruments as defined in FRS102. The financial assets and financial liabilities and their measurement basis is as follows:

Financial assets – debtors and accrued income are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – accounts payable, other creditors and accruals are financial instruments and are measured at amortised cost. Taxation and social security are not included in the financial instrument disclosure definition. Deferred income is not deemed to be a financial liability, as cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Cash at bank and in hand

Cash at bank and in hand represents cash that is available on demand or has a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year are disclosed as short term deposits.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be measured or estimated reliably.

Creditors and provisions are initially recognised at fair value, being the amount the charity anticipates it will pay to settle the debt, and subsequently at amortised cost.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The aim and use of each restricted fund is set out in the notes to the financial statements. Expenditure incurred in fulfilling the objective of each restricted fund is charged against the fund balance and shown in the relevant expenditure category in the charity's statement of financial activities.

Notes to the financial statements Year ended 30 September 2021

1 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2021 £
Grants receivable:			
. DCMS (COVID Support)	44,000	—	44,000
. Morgan Charitable Foundation	—	1,000	1,000
. The Prince of Wales Charitable Foundation	125,000	—	125,000
	169,000	1,000	170,000
Network contributions from members	25,000	—	25,000
2021 Total income from charitable activities	194,000	1,000	195,000

	Unrestricted funds £	Restricted funds £	2020 £
Grants receivable:			
. The Prince of Wales Charitable Foundation	75,000	12,550	87,550
. NHS England	—	10,000	10,000
	75,000	25,550	97,550
Network contributions from members	25,000	—	25,000
2020 Total income from charitable activities	100,000	22,550	122,550

2 Expenditure

	Direct charitable expenditure £	Support costs £	2021 £
Charitable activities			
. Grants payable (see below)	1,000	—	1,000
. Programme costs (see below)	—	83,761	83,761
. Governance (see note 3)	—	18,180	18,180
2021 Total expenditure	1,000	101,941	102,941

	Direct charitable expenditure £	Support costs £	2020 £
Charitable activities			
. Programme costs (see below)	48,088	75,333	123,421
. Governance (see note 3)	—	6,000	6,000
2020 Total expenditure	48,088	81,333	129,421

Notes to the financial statements Year ended 30 September 2021

2 Expenditure (continued)

The direct charitable expenditure, known as programme costs, consist of the following principal expenditure:

	Direct charitable expenditure £	Support costs £	2021 £
Programme costs:			
Staff costs (note 4)	—	—	—
<i>Other expenses</i>			
. Consultancy fees	—	64,638	64,638
. Professional fees	—	—	—
. Premises and office costs	—	16,047	16,047
. Staff related costs	—	—	—
. Travel	—	923	923
. Insurance	—	1,783	1,783
. Other costs	—	370	370
2021 Total programme expenditure	—	83,761	83,761

	Direct charitable expenditure £	Support costs £	2020 £
<i>Programme costs:</i>			
Staff costs (note 4)	—	4,282	4,282
<i>Other expenses</i>			
. Consultancy fees	45,146	49,302	49,302
. Professional fees	—	306	306
. Premises and office costs	120	15,733	15,853
. Staff related costs	678	777	1,455
. Travel	2,144	1,660	3,804
. Insurance	—	2,643	2,643
. Other costs	—	630	630
2020 Total programme expenditure	48,088	75,333	123,421

In the year ended 30 September 2021, one grant payment was made to Tower Hamlets Volunteer Police Cadets.

No grants were made in the year ended 30 September 2020.

Notes to the financial statements Year ended 30 September 2021

3 Governance

	Unrestricted funds £	Restricted funds £	2021 £
Auditor's remuneration			
. Statutory audit services (including VAT)	6,180	—	6,180
Recruitment of a new Chair of Trustees	12,000	—	12,000
2021 Total governance expenditure	18,180	—	18,180

	Unrestricted funds £	Restricted funds £	2020 £
Auditor's remuneration			
. Statutory audit services (including VAT)	6,000	—	6,000
2020 Total governance expenditure	6,000	—	6,000

4 Staff costs including key management personnel and trustees' remuneration

	2021 £	2020 £
Staff costs for employees during the year were as follows:		
Wages and salaries	—	3,692
Social security costs	—	510
Pension costs	—	80
	—	4,282

The average monthly number of employees (excluding Trustees) in the year was nil (2020 – nil).

Key management consisted of the Trustees, who received no remuneration in respect of their services as a Trustees during the year. The total emoluments of key management was nil (2020 – £4,282, where key management included a Director who was employed until December 2019).

One Trustee claimed £400 for out of pocket expenses in the year (2020 – £nil).

5 Taxation

Youth United Foundation is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Notes to the financial statements Year ended 30 September 2021

6 Debtors

	2021 £	2020 £
Accrued income	12,000	—
	12,000	—

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,867	5,039
Accruals	6,525	10,152
	14,392	15,191

8 Funds

Restricted funds:

The charity's restricted funds comprise the following unexpended balances of grants held on trust to be applied for specific purposes:

	At 30 September 2020 £	Income £	Expenditure £	Transfers £	At 30 September 2021 £
Morgan Charitable Foundation	—	1,000	(1,000)	—	—
Prince of Wales Fund	12,550	—	—	—	12,550
DCR Allen	1,000	—	—	—	1,000
NHS England	257	—	—	—	257
	13,807	1,000	(1,000)	—	13,807

	At 30 September 2019 £	Income £	Expenditure £	Transfers £	At 30 September 2020 £
DCMS	3,363	—	—	(3,363)	—
Prince of Wales Fund	40,722	12,550	(38,345)	(2,377)	12,550
DCR Allen	1,000	—	—	—	1,000
NHS England	—	10,000	(9,743)	—	257
	45,085	22,550	(48,088)	(5,740)	13,807

Transfers represent the allocation of support costs.

Notes to the financial statements Year ended 30 September 2021

8 Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

◆ The Morgan Charitable Foundation

The grant from The Morgan Charitable Foundation was provided to fund Tower Hamlets Volunteer Police Cadets. The grant was to enable Tower Hamlets VPC's young people to achieve their Gold DofE award.

◆ Prince of Wales Fund

The grant from The Prince of Wales Charitable Fund was provided so that Youth United Foundation could provide funding to Southmoor Academy. The grant is to enable Southmoor Academy to establish a CCF contingent, starting with an RAF section, which was delayed due to covid 19. The fund were paid to Southmoor Academy in December 2021.

◆ DCR Allen

The grant from DCR Allen was to set up a new unit in a disadvantaged area of the UK, ensuring that young people who would not otherwise have the opportunity to be part of such a group are given that opportunity.

◆ NHS England

The grant from NHS England was to fund a health awareness badge for uniformed youth organisations.

Unrestricted funds

As at 30 September 2021, Youth United Foundation had unrestricted funds of £214,185 (2020 – £122,118).

9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2021 £
Fund balances at 30 September 2021 are represented by:			
Current assets	228,577	13,807	242,384
Creditors: amounts falling due within one year	(14,392)	—	(14,392)
	<u>214,185</u>	<u>13,807</u>	<u>227,992</u>

10 Related party transactions

During the year ended 30 September 2021, £7,629 (2020 – £7,027) was paid to Marine Society & Sea Cadets (MSSC) for the rental of the Foundation's offices. This organisation is one of the Network members of Youth United Foundation and a Trustee of the charity until 23 June 2021, Martin Coles, is the Chief Executive of MSSC. The rent is at market rates for the accommodation. In addition, during the year ended 30 September 2021, a further amount of £6 (2020 – £34) was paid to MSSC in relation to office expenses.

Notes to the financial statements Year ended 30 September 2021

11 Controlling party

The Trustees are members of the charitable company together with representatives from Network organisations. There is no overall controlling party.

12 Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member or within one year after he/she ceases to be a member, an amount not exceeding £1.

YOUTH UNITED FOUNDATION

England & Wales - Charity number 1147952

Accounts

Youth United Foundation

Annual Report and Financial Statements

30 September 2020

Company Limited by Guarantee
Registration Number
07983862 (England and Wales)

Charity Registration Number
1147952

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The period covered by this annual report has been unprecedented for the Youth United Foundation, for all uniformed youth organisations, and most importantly for the children and young people we exist to serve. As one Scout Leader put it recently 'It's been tough on us all, but it's been especially tough on young people, who've had their worlds turned upside down'. We all know a young person who has missed at least one important milestone: leaving one school and beginning another; celebrating big birthdays with friends and family; perhaps being unable to say goodbye to a much loved member of their families.

Getting young people back to school has restored some normality, but equally important is what they are able to do outside school hours. This is where the uniformed youth groups supported by YUF have such an important part to play. During the pandemic they have offered a huge range of on-line activities as well as face to face meetings whenever it was safe and practical to do so. This has taken an enormous amount of hard work, investment, and ingenuity. It has been rewarded by the retention of close links with their membership, a leap forward in their digital capability and, for many, increased demand from young people and their parents which has translated into longer waiting lists.

It has also come at a cost. Network members have lost important sources of income from adventure centres, shops, fundraising and grants. They have had to cut staffing, run down reserves, and make hard choices about their budgets. Almost all have lost volunteers. This is the biggest challenge of all: without volunteers there are no meetings, no activities, perhaps no trusted adult to turn to when things get tough at home or at school.

YUF has worked closely with the Network throughout the last 18 months to help tackle these challenges. I have been privileged to chair regular – sometimes weekly – meetings of the Network leads since March 2020 and have seen at first hand their willingness to share information and ideas, their openness to working together and their absolute determination to carry on supporting their members, no matter how challenging it sometimes felt. We worked with the Back Youth Alliance to ensure Government was fully aware of the challenges they were facing, and we welcomed the £16M DCMS Youth Covid Support Fund, which offered much needed support for running costs during the second lockdown.

YUF itself has been in a holding pattern in funding terms for the last 18 months. As these accounts show, we have maintained the income needed to cover our core costs thanks to the exceptionally generous support of the Prince of Wales Charitable Foundation and, more recently, the DCMS Youth Covid Support Fund. We completed the Stronger United project on integration and inclusion in the first part of the 2019-20 financial year, and have also worked with NHS England, the Royal British Legion, and the National Youth Agency.

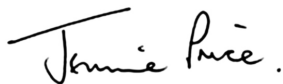
As to the future, we will remain focused on the vision set for us by our Founder and Patron, HRH The Prince of Wales that every young person regardless of their background, should have the opportunity to join a uniformed youth group. We plan to evaluate and test our approach to raising funding for this mission in the post Covid world, and to build on the strong relationship we have with the Network organisations.

There will also be some changes in leadership. This is the last time I will have the pleasure and privilege of introducing the Annual Report, as I will be stepping down as Chair at the AGM in June 2021. I am, however, delighted to be remaining a part of the Youth United

family as – subject to approval at their AGM - I will become Chair of Trustees of the Scouts in September 2021.

I would like to thank the YUF Trustees for their unstinting support for the charity, for their generosity in offering their time and skills, and for their friendship and wise counsel to me during my six years as Chair. I would also like to thank our Operations consultant, Wendy Human, who has played a vital part of YUF since its earliest days, and whose commitment, collegiate approach and deep understanding of uniformed youth work are among our greatest assets.

I would also like to thank HRH The Prince of Wales, our Founder and Patron, whose vision and unstinting support continues to inspire us as a Foundation, and to unite the Network of uniformed youth organisations. It has never been needed more as the young people of the UK begin to find their way towards the future.

A handwritten signature in black ink that reads "Jennie Price". The signature is written in a cursive, flowing style with a long horizontal line extending from the top of the first letter 'J'.

Jennie Price CBE

Chair of Trustees

18 June 2021

The Trustees of the Youth United Foundation present their annual directors' report together with the financial statements of the charity for the year ended 30 September 2020. They have been prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Foundation's Articles of Association, 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).

Our vision and mission

Youth United's vision is that every young person in the UK has the opportunity to join one of our member organisations. Our member organisations are:

- Army Cadet Force
- Fire Cadets
- Girlguiding
- Jewish Lads' and Girls' Brigade
- RAF Air Cadets
- Sea Cadets
- St John Ambulance
- The Boys' Brigade
- The Girls' Brigade England & Wales
- The Scout Association
- Volunteer Police Cadets

Membership of the Youth United Network is open to any UK-focused organisation that meets the following criteria:

- ◆ National governance, a trusted reputation and charitable objectives;
- ◆ Common, structured activities that are fun, engaging and inclusive;
- ◆ Progressive programmes where young people can advance into leadership;
- ◆ Focus on youth development (ranging from ages 4-25);
- ◆ Adult volunteering and social action as key parts of delivery; and
- ◆ A shared, required uniform.

Our vision and mission (continued)

These established, national voluntary youth organisations come together under the Youth United banner to grow their provision, especially in areas and communities where there is less tradition of uniformed youth activity. They form a powerful Network which increases their joint understanding on issues, realises the benefits of collaboration and then, through each of their internal structures, supports local activity. Each member of the Youth United Network remains an independent organisation, working to realise their individual aims and objectives.

The role of the Foundation is to secure and administer funding in an efficient and effective way to enable the creation of new uniformed youth groups where they are most needed, and to deliver strategic support for the Network as a whole, for example through the collation of data, including its mapping tool.

Charitable objects

The Youth United Foundation's objects, as set out in its Articles of Association, are for the public benefit to promote the emotional, spiritual, physical, intellectual and social development of young people ("Beneficiaries"), by pursuing any lawful charitable purposes at the discretion of the Trustees and in particular:

- ◆ The advancement of citizenship or community development by promoting opportunities for the development, education and support of Beneficiaries in need to lead purposeful, stable and fulfilled lives;
- ◆ The advancement of education of Beneficiaries by the provision, encouragement and promotion of education, instruction, training, entrepreneurship or engaging in a profession, trade, craft or service;
- ◆ The prevention or relief of poverty of Beneficiaries through the provision of assistance (including financial assistance); and
- ◆ The advancement of health by promoting and protecting the health, morale, confidence, well-being, skills and abilities of Beneficiaries who are deemed vulnerable.

The Foundation aims to deliver these objects by it making so that every young person in the UK can take part in uniform youth activities through one of its member organisation.

Convening and supporting the Network

The Foundation has a vital role to play in both convening and supporting the Network. Regular meetings are held with all the Network organisation Chief Executive Officers or their senior representatives. These meetings provide a forum to discuss strategy, policy and to share ideas and concerns. The strength which comes from sharing and discussing issues which are common to all our Network members is not to be underestimated. As explained below, the Foundation's role in convening and supporting these meetings has been particularly important during the pandemic, when meetings have been held fortnightly to facilitate knowledge sharing and joint problem solving. The Foundation also provides a platform for disseminating information to the Network on key issues such as safety, safeguarding, policy changes and key youth work developments.

The UNIT mapping tool maintained by the Foundation gives Network organisations an opportunity to access growth data and aids strategic planning and the Foundation has continued to maintain a focus on evaluating the impacts of our investment across the Network.

Impact of Covid -19

The Covid-19 pandemic has had a major impact on the work of YUF, both in terms of how it supports the Network and on its own finance and operations.

In March 2020, the Foundation's small staff immediately relocated to working from home, and all its activities have moved online. Discussions on future funding with both Government and charitable foundations were immediately disrupted, and decision making on key funds which were likely to have been available to the Foundation have been put on hold. In response to this exceptional operating environment, the Foundation has reduced its operating costs to an absolute minimum and has kept in very regular contact with potential funders to ensure that the Foundation (and where appropriate the Network organisations) was as well placed as possible to bid for further funds to support their recovery and resilience as they become available. During the period ending September 2020 this included discussions with Government on what eventually became the Youth Covid Support Fund, from which several Network organisations and the Foundation itself benefitted in 2021.

The Foundation has been very active since the lockdown took effect in March 2020, for example by convening and supporting weekly, and subsequently fortnightly, meetings of the Network. These have been well attended by senior individuals and have proved very useful in terms of sharing learning and discussing common problems, as well as connecting members with wider Government thinking. The regular meetings have provided a space to coordinate a response to the challenges that the situation brings regarding young people and uniformed youth groups. The meetings have provided a space for the Network to share their successes and concerns with their peers. Topics of discussion have included insurance, membership fees/subs, the challenges of reaching young people in these difficult times and safeguarding for online activities. All the Network have responded very positively to the situation and are offering virtual or blended online and face to face programmes for their young people to keep them engaged.

Another important role for the Foundation has been in working with the National Youth Agency to provide up to date advice and guidance on youth activity during the pandemic.

Core Funding – Performance and delivery during 2019- 2020

YUF has been extremely fortunate to receive funding from The Prince of Wales's Charitable Fund during this period. This funding has helped YUF to support the Youth United Network in delivering its aims that any young person can join a uniformed youth organisation and achieve their potential regardless of their background.

The Stronger United project was funded by the Prince of Wales's Charitable Foundation and co-ordinated by the Foundation from October 2019 through to March 2020. The overarching aim of the project was to significantly increase the understanding of integration and inclusion across the YUF Network, with a long-term goal of increasing the number of young people from harder to reach areas able to access the life changing benefits of Uniformed Youth Group membership.

The project ran for a period of six months providing a set of action learning based workshops centred on the theme of inclusion and integration. These included Mental Health and Gender issues. The workshops were open to all 11 YUF Network Organisations. The aim of the workshops was to promote discussion, provide information and resource and equip adult leaders with the skills to cascade this information across their own organisations to encourage greater cohesion and diversity of membership.

The project gave rise to several key findings. Developing the project with high Network involvement led to extremely high levels of engagement and traction. This in turn has resulted in greater integration and collaboration across the Network. YUF has provided a conduit for local knowledge, insight and practice from the Network and has been able to provide a route to then develop and share it.

Network members are a rich source of knowledge on integration, particularly when working with adult volunteers and young people. High levels of engagement and feedback from the evaluation have demonstrated that there is a desire from the Network for this work to continue and to develop. The delivery model used has proved to be both sustainable and very attractive to the Network. The increased use of UNIT has driven a desire from the Network to embed this mapping tool in their integration work, although additional funding will be required to do this effectively.

The Stronger United project has been well received and has had some very positive outcomes. It has engendered a real desire to develop the project themes of integration and inclusion. Critical to the success of this project has been the support and active engagement from key colleagues within the Network.

The Foundation also worked with NHS England to deliver a small pilot to deliver an introduction to the NHS, to NHS careers and to promote self-care. The pilot was based in Birmingham and involved young people from SJA and Boys Brigade. The pilot took place in February and March 2020.

YUF have worked closely with the Royal British Legion to engage members of uniformed youth groups in remembrance. This has included Fire Cadets interviewing veterans to discover more about their experiences in World War 2, helping develop targeted resources and coordinating young people's presence at acts of remembrance.

Core Funding – Performance and delivery during 2019- 2020 (continued)

An emerging strand of work has been that of training and development, working closely with the National Youth Agency we have started to map training programmes across the Network.

Structure, governance and management

Stewardship and support during 2020-21

The Board of Trustees met six times during the period covered by this report. Key issues discussed included:

- ◆ The oversight of the funded projects;
- ◆ The ongoing financial viability of the Foundation, including regular reviews of income and expenditure and contingency planning in the event of no further significant funding being received;
- ◆ Maintaining appropriate resources within the Foundation given the uncertainty of future funding; and
- ◆ Ensuring the Foundation was able to offer useful and appropriate support to Network members and maintaining positive relationships with its wider stakeholder groups.

Appointment of Trustees

As set out in the Articles of Association, the Youth United Foundation must have at least three and no more than 11 Trustees. Up to two of the Trustees may be appointed upon nomination of the Youth United Network and up to nine may be appointed by the Trustees. The Chair is also appointed by the Trustees. The Foundation's Trustees are also directors of the Youth United Foundation for the purposes of company law.

Trustee induction and development

One new Trustee was appointed during this period. The Foundation's practice is for new (and as required existing) Trustees to be briefed by co-Trustees, the Operations consultant and the Financial consultant on their legal obligations under charity and company law and on:

- ◆ Charity Commission guidance on public benefit;
- ◆ Contents of the Memorandum and Articles of Association;
- ◆ Decision-making processes and delegations; and
- ◆ Strategy plans and recent financial performance.

Structure, governance and management (continued)

Trustee induction and development (continued)

Reference documentation is provided to support briefings with updates being issued as required. Trustees are also encouraged to meet key employees, visit uniformed youth groups and undertake training or attend courses which are relevant to the development of their role and to maintain currency with legislative and regulatory requirements.

None of the Trustees receive remuneration or other financial benefit from their work with the Youth United Foundation.

Organisation

The Board of Trustees direct the strategy for the Foundation. It normally meets six times a year, and at least quarterly.

The Board is chaired by Jennie Price, who is independent of any connection with the members of the Youth United Network.

A Director was appointed by the Trustees to manage the day to day operations of the charity until they left the Foundation at the end of November 2019. An Operations consultant was used from December 2019 to manage operations as required and is responsible for overseeing projects, finance and Network engagement.

Relationship with the Youth United Network

The Youth United Foundation is closely entwined with and works to support the Youth United Network. The two work together co-operatively as Youth United. Network member organisations or their appointed representatives are members of the Foundation and nominate up to two of the Foundation's Trustees. The Chair of the Board of Trustees attends Network meetings. The Network also receives operational, secretariat and advisory support from the Foundation's staff.

Financial review

Report for the period

During the year ended 30 September 2020, total income amounted to £123,253 (2019 – £5,170,430) and total expenditure amounted to £129,421 (2019 – £5,220,235) of which programme and support costs amounted to £123,421 (2019 – £5,202,761) and governance costs amounted to £6,000 (2019 – £17,474). The reduction in activity reflects the absence of significant government funding in 2019/2020.

Expenditure exceeded income for the year resulting in a deficit of £6,168 (2019 – net deficit of £49,805).

Financial review (continued)

Pay policy for senior staff

The Trustees, who are also directors of the company are responsible for directing, controlling and operating the Foundation on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. No out of pocket travelling expenses were reimbursed to Trustees during the year (2019 – none).

Youth United Foundation is an equal opportunities employer and applies objective criteria to assess merit. It aims to ensure that no job applicant or employee receives less favourable treatment on the grounds of age, race, colour, nationality, religion, ethnic or national origin, gender, marital status, sexual orientation or disability.

Further details of staff costs, including key management personnel and Trustees' remuneration, appear in Note 4 to the Financial Statements.

Risks

The Trustees have assessed the major risks to which Youth United Foundation is exposed, in particular those relating to specific operations and finances and wider strategic risks. As with many charities and membership bodies, the organisation's major risks are around

- ◆ financial sustainability;
- ◆ adherence to Grant conditions;
- ◆ maintaining sufficient resources given funding uncertainties;
- ◆ maintenance of positive and productive relationships with its members; and
- ◆ changes in public policy towards the youth sector which could result in less alignment between our objectives and those of Government as a funder.

The Trustees believe that by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate these risks. Additionally, the Trustees have led the development of a new risk management system which involves regular review of identified risks and issues and assessment of effectiveness of risk mitigation.

The charity has purchased insurance to protect it from any loss arising from the neglect or defaults of its Trustees, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part. The insurance premium paid by the charity during the period totalled £2,643 (2019 – £5,506) and provides cover of up to a maximum of £5 million.

Financial review (continued)

Reserves

Every charity is required to disclose its reserves policy. This is often phrased in terms of keeping sufficient unrestricted reserves to fund a number of months' normal operations. Historically, under the terms of Youth United grants from the Department of Communities and Local Government and the Cabinet Office, the charity did not generate surplus reserves as the monies were primarily for restricted purposes. As a result, Youth United does not operate with significant levels of unrestricted funds.

At 30 September 2020 Youth United has unrestricted funds of £122,118 available to support the Foundation's charitable objectives, and restricted reserves of £13,807 primarily related to grant funding from the Prince Of Wales Trust which will be spent in 2020/21.

The Trustees continue to review the Foundation's reserves policy and ways to consistently achieve our ambition of having a minimum reserves equivalent to 12 months' unrestricted expenditure which is sufficient to allow the Foundation to continue to seek funding commitments and meet future expenditure and liabilities as they fall due.

Fund raising

The Foundation does not fundraise directly with individuals and therefore is not registered with the Fundraising Regulator.

When donations from individuals be received the Foundation aims to protect personal data and never sells data or swaps data with other organisations. The charity manages its own fundraising activities. The Foundation undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2020/21, the Foundation received no complaints about its fundraising activities

Statement of Trustees' responsibilities

The Trustees (who are also directors of the Youth United Foundation for the purposes of company law) are responsible for preparing the Trustees' annual report and 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 period which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the Youth United Foundation for that period.

In preparing financial statements, Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in 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);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK accounting standards 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 charitable company 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.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

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.

Plans for the future

In January 2020 the Government announced a major new investment in young people of £500m in a Youth Investment Fund. The Foundation played a key role in the Back Youth Alliance which worked closely with Government to develop this concept, and the Foundation continues to feed in to this. There are reasonable prospects for the uniformed youth sector to benefit from it when distribution arrangements are announced later in 2021.

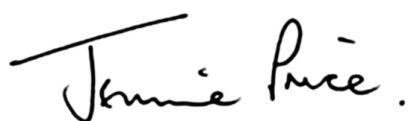
The relationship between the Foundation and the Network has been strengthened in recent months through very regular meetings during the Covi-19 crisis; maintaining and developing this close collaboration will be a priority for YUF in 2021.

YUF continues to focus on shoring up its financial sustainability through a set of strategic planning activities. The Foundation will shortly begin a review and evaluation of its model and effectiveness, testing and refining its well established delivery model against potential changes in funders' priorities and approach. It is anticipated that this review will provide a range of scenarios to enable a robust fundraising plan to be developed, which will feed in to the overall business strategy for the Foundation.

YUF has been working closely with charitable trusts and foundations with a view to securing a medium term grant to cover its core funding. The focus on developing a new fundraising plan will support this work.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by and signed on behalf of the Trustees by:

A handwritten signature in black ink, reading "Jennie Price". The signature is written in a cursive style with a long horizontal line above the first name.

Trustee

Date: 18th June 2021

Reference and administrative details 30 September 2020

Trustees

The Trustees serving in the year and to the date of this report were as follows:

Appointed Trustees	Dates	Role
Julian Barrell	Appointed 13 April 2016	Fundraising Trustee
Tina Hallett	Appointed 01 March 2016 and resigned 11 December 2019	Trustee
Shyama Perera	Re-appointed 23 January 2018	Communications Trustee
Jennie Price	Appointed 02 October 2015	Chair of the Board
Paul Stephen	Re-appointed 23 January 2018	Treasurer
Andrew Lison	Appointed 7 March 2020	Trustee

Network nominated Trustees

Martin Coles (Sea Cadets)	Re-appointed 18 September 2016	Network Trustee
Alex Peace-Gadsby	Appointed 20 October 2016	Network Trustee

Charity employees

Director: Adam Bonner from 1 May 2019 to 4 December 2019

Professional advisers

Auditors: Buzzacott LLP, 130 Wood Street, London, EC2V 6DL

Bankers: NatWest Bank, Gredley House, 1-11 Broadway, Stratford, London, E5 4DX

Solicitors: Stone King LLP, 16 St John's Lane, London, EC1M 4BS

HR Adviser: Bradic Ltd, The Bell, Cottered, Herts, SG9 9PT

Reference Information

Registered charity number: 1147952

Company number: 07983862 (England and Wales)

Registered address: 202 Lambeth Road, London SE1 7JW

Telephone: +44 (0)207 4017601

Website: www.youthunited.org.uk

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Independent auditor's report to the members of the Youth United Foundation

Opinion

We have audited the financial statements of Youth United Foundation (the 'charitable company') for the year ended 30 September 2020 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 30 September 2020 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ◆ the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of Trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 25 June 2021

Katharine Patel, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities Year ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Unrestricted funds £	Restricted funds £	Total funds 2019 £
Income from:							
Donations		—	—	—	437	—	437
Charitable activities	1	100,000	22,550	122,550	2,500	5,167,342	5,169,842
Other income		600	—	600	—	—	—
Investment income		103	—	103	151	—	151
Total income		<u>100,703</u>	<u>22,550</u>	<u>123,253</u>	<u>3,088</u>	<u>5,167,342</u>	<u>5,170,430</u>
Expenditure on:							
Charitable activities	2	81,333	48,088	129,421	374,097	4,846,138	5,220,235
Total expenditure		<u>81,333</u>	<u>48,088</u>	<u>129,421</u>	<u>374,097</u>	<u>4,846,138</u>	<u>5,220,235</u>
Net (expenditure) income for the year		19,370	(25,538)	(6,168)	(371,009)	321,204	(49,805)
Transfers between funds	7	5,740	(5,740)	—	406,269	(406,269)	—
Net movement in funds		<u>25,110</u>	<u>(31,278)</u>	<u>(6,168)</u>	<u>35,260</u>	<u>(85,065)</u>	<u>(49,805)</u>
Reconciliation of funds:							
Balances brought forward at 1 October 2019	7/8	97,008	45,085	142,093	61,748	130,150	191,898
Balances carried forward at 30 September 2020	7/8	<u>122,118</u>	<u>13,807</u>	<u>135,925</u>	<u>97,008</u>	<u>45,085</u>	<u>142,093</u>

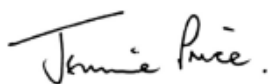
All income and expenditure derived from continuing activities in the above two financial periods.

The statement of financial activities includes all gains and losses.

Balance sheet 30 September 2020

	Notes	2020 £	2019 £
Current assets			
Cash at bank and in hand		151,116	206,591
Total current assets		151,116	206,591
Creditors: amounts falling due within one year	6	(15,191)	(64,498)
Total net assets		135,925	142,093
The funds of the charity:			
Income funds:			
Restricted funds	7	13,807	45,085
Unrestricted funds		122,118	97,008
	8	135,925	142,093

Approved by the Trustees on 18 June 2021
and signed on their behalf by:



Chair & Trustee



Trustee

Company registration number: 07983862 (England and Wales)

Statement of cash flows Year ended 30 September 2020

	Notes	2020 £	2019 £
Cash flows from operating activities:			
Net cash used in operating activities	A	(55,578)	(40,810)
Cash flows from investing activities:			
Interest received		103	151
Net cash provided from investing activities		103	151
Change in cash and cash equivalents in the year		(55,475)	(40,659)
Cash and cash equivalents at 1 October 2019	B	206,591	247,250
Cash and cash equivalents at 30 September 2020	B	151,116	206,591

Notes to the statement of cash flows for the year to 30 September 2020.

A Reconciliation of net movement in funds to net cash used in operating activities

	2020 £	2019 £
Net movement in funds (as per the statement of financial activities)	(6,168)	(49,805)
Adjustments for:		
Interest received	(103)	(151)
Decrease in debtors	-	7,000
(Decrease) increase in creditors	(49,307)	2,146
Net cash used in operating activities	(55,578)	(40,810)

B Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	151,116	206,591
Total cash and cash equivalents	151,116	206,591

Principal accounting policies 30 September 2020

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year ended 30 September 2020.

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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the modification to a fair value basis as specified in the accounting policies below.

The charity constitutes a public benefit entity as defined by FRS 102.

All financial information is presented in British Pounds Sterling (£), the charity's functional currency, and has been rounded to the nearest pound (£).

Critical accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates and judgements. It also requires the Trustees to exercise judgement in the process of applying accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including an expectation of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, event or actions, actual results may differ from those estimates.

The Trustees do not consider that there are any significant areas of estimation or judgment that affect the financial statements.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The final full impact of the global coronavirus pandemic is still unknown and it is therefore not currently possible to evaluate all the future implications for the charity's activities, network members and beneficiaries. An immediate impact has been the reduced availability of funding streams and the postponement of discussions with both existing and prospective funding bodies regarding additional future grant funding awards. The Trustees believe these funding discussions will re-commence in 2021. The cash reserves and level of unrestricted funds is sufficient to allow the charity to continue to seek funding commitments and meet future expenditure and liabilities as they fall due.

Assessment of going concern (continued)

The Trustees having considered the future impact of the pandemic on the charity's future funding commitments, have concluded that although there may be some negative consequences, it is appropriate for the charity to continue to prepare its accounts on the going concern.

Income

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

Expenditure

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. It includes VAT which cannot be recovered.

Expenditure on charitable activities

The costs of charitable activities comprise expenditure on the charitable company's primary charitable purposes as described in the Trustees' report. Such costs include:

- ◆ Grant payments
- ◆ Salaries and other staff related costs
- ◆ Office and property related costs
- ◆ Publicity and dissemination costs
- ◆ Support costs
- ◆ Governance costs

Support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, personnel and governance costs and also include support in the form of personnel development, financial procedures, the provision of office services and equipment and a suitable working environment.

Governance costs are the costs associated with the governance of the charitable company and its assets. Included within this category are costs associated with the strategic, as opposed to the day to day, management of the charitable company's activities.

Financial instruments

The charity only holds basic financial instruments as defined in FRS102. The financial assets and financial liabilities and their measurement basis is as follows:

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – accounts payable, other creditors and accruals are financial instruments and are measured at amortised cost as detailed in note 8. Taxation and social security are not included in the financial instrument disclosure definition. Deferred income is not deemed to be a financial liability, as cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Cash at bank and in hand

Cash at bank and in hand represents cash that is available on demand or has a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year are disclosed as short term deposits.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be measured or estimated reliably.

Creditors and provisions are initially recognised at fair value, being the amount the charity anticipates it will pay to settle the debt, and subsequently at amortised cost.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The aim and use of each restricted fund is set out in the notes to the financial statements. Expenditure incurred in fulfilling the objective of each restricted fund is charged against the fund balance and shown in the relevant expenditure category in the charity's statement of financial activities.

Notes to the financial statements Year ended 30 September 2020

1 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2020 £
Grants receivable:			
. The Prince of Wales Charitable Foundation	75,000	12,550	87,550
. NHS England	—	10,000	10,000
	75,000	25,550	97,550
Network contributions from members	25,000	—	25,000
2020 Total income from charitable activities	100,000	22,550	122,550

	Unrestricted funds £	Restricted funds £	2019 £
Grants receivable:			
. DCMS	—	4,987,074	4,737,074
. DCR Allen	—	6,600	6,600
. Armed Forces Covenant	—	14,158	14,158
. Experian	2,500	—	2,500
. The Prince of Wales Charitable Foundation	—	97,010	97,010
. MHCLG	—	62,500	62,500
2019 Total income from charitable activities	2,500	5,167,342	5,169,842

2 Expenditure

	Direct charitable expenditure £	Support costs £	2020 £
Charitable activities			
. Programme costs (see below)	48,088	75,333	123,421
. Governance (see note 3)	—	6,000	6,000
2020 Total expenditure	48,088	81,333	129,421

	Direct charitable expenditure £	Support costs £	2019 £
Charitable activities			
. Grants payable (see below)	4,494,500	—	4,494,500
. Programme costs (see below)	340,764	367,497	708,261
	4,835,264	367,497	5,202,761
. Governance (see note 3)	10,874	6,600	17,474
2019 Total expenditure	4,846,138	374,097	5,220,235

Notes to the financial statements Year ended 30 September 2020

2 Expenditure (continued)

The direct charitable expenditure, known as programme costs, consist of the following principal expenditure:

	Direct charitable expenditure £	Support costs £	2020 £
Programme costs:			
Staff costs (note 4)	45,146	53,584	98,730
<i>Other expenses</i>			
. Professional fees	—	306	306
. Premises and office costs	120	15,733	15,853
. Staff related costs	678	777	1,455
. Travel	2,144	1,660	3,804
. Insurance	—	2,643	2,643
. Other costs	—	630	630
2020 Total programme expenditure	48,088	75,333	123,421

	Direct charitable expenditure £	Support costs £	2019 £
<i>Programme costs:</i>			
Staff costs (note 4)	326,120	261,423	587,543
<i>Other expenses</i>			
. Professional fees	—	2,232	2,232
. Marketing	12,058	173	12,231
. Premises and office costs	722	44,362	45,084
. Staff related costs	—	40,724	40,724
. Travel	1,791	9,363	11,154
. Insurance	—	5,506	5,506
. Other costs	73	3,714	3,787
2019 Total programme expenditure	340,764	367,497	708,261

No grants were made in the year ended 30 September 2020.

In the year ended 30 September 2019, grants payable were made to the following Youth United organisations: including Fire Cadets, St John Ambulance, Voluntary Police Cadets, Sea Cadets, The Scout Association, Girl Guides, Scouts, The Girls' Brigade and The Boys' Brigade. Grants were also made to The Jewish Lads' and Girls' Brigade. Further information on grants paid is available from the charity's registered office. The following types of grant were made to these organisations:

Reach grants: Immediate support to organisations to get their organisational structures and systems further developed to provide the core for recruiting new staff, developing new activity, project managing the activity etc.

Stronger Foundation grants: to support strategic capacity building including the provision of learning and development activities and co-ordinated work across the Youth United network to develop shared systems and data infrastructure.

Notes to the financial statements Year ended 30 September 2020

3 Governance

	Unrestricted funds £	Restricted funds £	2020 £
Auditor's remuneration			
. Statutory audit services (including VAT)	6,000	—	6,000
2020 Total governance expenditure	6,000	—	6,000

	Unrestricted funds £	Restricted funds £	2019 £
<i>Legal and professional fees</i>	1,214	6,600	7,814
Auditor's remuneration			
. Statutory audit services (including VAT)	9,660	—	9,660
2019 Total governance expenditure	10,874	6,600	17,474

4 Staff costs including key management personnel and trustees' remuneration

	2020 £	2019 £
Staff costs for employees during the year were as follows:		
Wages and salaries	3,692	172,401
Social security costs	510	14,293
Pension costs	80	16,725
	4,282	203,419
Consultants' fees	94,448	384,124
	98,730	587,543

In the year ended 30 September 2020, no employee earned above £60,000 per annum (including taxable benefits but excluding employer's pension contributions) (2019 – none).

The charity had one employee, the Director, for two months of the financial year giving an average monthly number of employees (excluding Trustees) of nil (2019 – four).

Key management consisted of the Trustees, who received no remuneration in respect of their services as a Trustees during the year and the Director. The total emoluments of key management was £4,282 (2019 – £89,944).

No Trustees were reimbursed for expenses (2019 – £nil).

5 Taxation

Youth United Foundation is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

6 Creditors: amounts falling due within one year

	2020 £	2019 £
Accounts payable	5,039	55,585
Other creditors and accruals	10,152	8,913
	15,191	64,498

7 Funds

Restricted funds:

The charity's restricted funds comprise the following unexpended balances of grants held on trust to be applied for specific purposes:

	At 30 September 2019 £	Income £	Expenditure £	Transfers £	At 30 September 2020 £
DCMS	3,363	—	—	(3,363)	—
Prince of Wales Fund	40,722	12,550	(38,345)	(2,377)	12,550
DCR Allen	1,000	—	—	—	1,000
NHS England	—	10,000	(9,743)	—	257
	45,085	22,550	(48,088)	(5,740)	13,807

Transfers represent the allocation of support costs.

	At 30 September 2018 £	Income £	Expenditure £	Transfers £	At 30 September 2019 £
<i>Cabinet Office (Uniformed Youth Social Action Fund)</i>	5,150	—	—	(5,150)	—
<i>MHCLG</i>	125,000	62,500	(87,500)	(100,000)	—
<i>Armed Forces Covenant</i>	—	14,158	(14,158)	—	—
<i>DCMS</i>	—	4,987,074	(4,730,202)	(253,509)	3,363
<i>Prince of Wales Fund</i>	—	97,010	(9,278)	(47,010)	40,722
<i>DCR Allen</i>	—	6,600	(5,000)	(600)	1,000
	130,150	5,167,342	(4,846,138)	(406,269)	45,085

7. Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

◆ **Cabinet Office (UYSAF)**

This project was awarded from the Cabinet Office to provide young people with social action opportunities and was completed in 2019.

◆ **MHCLG**

A grant for a Social Integration project which aims to recruit hard to reach young people into uniformed youth groups. This grant builds on the work completed in 2017-18 to deliver on key strategic objectives for MHCLG on increasing integration and social mixing amongst young people in the UK. The core objectives of the project were as follows:

- To make social integration a key strategic value across the network by ensuring units are a welcome and safe space for children and young people of all nationalities and faiths;
- To strengthen the evidence that uniformed youth have a positive experience of social mixing; and
- Funds used for YUF leadership support.

The project completed in 2019.

◆ **Armed Forces Covenant**

YUF partnered with the charity *Remembered* on their *There But Not There* (TBNT) commemoration programme over the remembrance period. Supported by a grant, arranged through Remembered, from the Armed Forces Covenant Fund, over 640 units across the country received Tommy Silhouettes which they used for local, youth-led remembrance activities. We estimate that over 31,000 uniformed youth were involved with the project and the events were attended by over 130,000 other members of the local community. This project not only encouraged young people to engage in remembrance and find out about those in their community who have given their lives, but it also created an opportunity to bring communities together. The project completed in 2019.

◆ **DCMS**

The Uniformed Youth Fund (UYF) saw up to £4,490,000 of grant funding directed to uniformed youth organisations, to engage thousands of young people living in areas of deprivation, or experiencing other forms of disadvantage, within England. Delivery focussed on areas of high deprivation or in reaching young people experiencing challenges relating to priorities identified by Government, namely mental health, wellbeing, loneliness.

The objectives of the Project were to:

- Create a minimum of 5,500 new places for young people from disadvantaged backgrounds (by the end of 2019-20);
- Recruit a minimum of 750 new adult volunteers (by the end of 2019-20);
- Create and foster units, sections and volunteers which are self-sustaining;
- Support the Network to build the infrastructure and tools to continue to scale up and tackle the waiting lists beyond the current financial year e.g. developing and testing resources to help new volunteers set up units in areas of deprivation;

7. Funds (continued)

◆ DCMS (continued)

- Develop YUF's UNIT mapping tool to drive a more data-driven approach and insight for the sector;
- Research to understand better the link between membership of uniformed youth organisations and addressing youth loneliness; and
- Evaluate the effectiveness of grant funding in reaching young people from disadvantaged backgrounds and deliver a set of learning and development activities based on this evaluation, as well as the UNIT development and loneliness research.

The project completed in 2019.

◆ Prince of Wales Fund

The grant from The Prince of Wales Charitable Fund was to support YUF operational costs for one year, to enable the organisation to build resource and develop strategically to secure growth for the uniformed youth sector. In doing so, this supported YUF to further our aims that every young person has the opportunity to engage in uniformed youth activities.

The grant was used primarily to support the core operational costs of YUF including key staffing positions. In addition to supporting running costs and significantly contributing to the role of Director, it allowed YUF to introduce a Head of Development role. Supporting the Director in facilitating partnerships, developing new relationships and active engagement with governmental policy agenda (such as the Civil Society Strategy and the Integration Green Paper), this role has significantly contributed to building organisational profile.

◆ DCR Allen

A grant to set up a new unit in a disadvantaged area of the UK, ensuring that young people who would not otherwise have the opportunity to be part of such a group are given that opportunity.

◆ NHS England

A grant to fund a health awareness badge for uniformed youth organisations.

Unrestricted funds

As at 30 September 2020, Youth United Foundation had unrestricted funds of £122,118 (2019 – £97,008).

8 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2020 £
Fund balances at 30 September 2020 are represented by:			
Current assets	137,309	13,807	151,116
Creditors: amounts falling due within one year	(15,191)	—	(15,191)
	122,118	13,807	135,925

Notes to the financial statements Year ended 30 September 2020

9 Related party transactions

During the period ended 30 September 2020, £7,027 (2019 – £25,332) was paid to Marine Society & Sea Cadets (MSSC) for the rental of the Foundation's offices. This organisation is one of the Network members of Youth United Foundation and a Trustee of the charity, Martin Coles, is the Chief Executive of MSSC. The charity moved to the MSSC offices in July 2013 and pays market rates. Since July 2014 the charity has also had use of MSSC's telephone system which the charity is invoiced for on an arm's length basis. During the period ended 30 September 2020 £34 (2019 – £222) was paid to MSSC in relation to these charges.

10 Lease commitments

At 30 September 2020, the charity's future minimum payments under non-cancellable operating leases were as follows:

	2020 £	2019 £
Land and buildings		
Amounts payable:		
Within one year	—	6,100

11 Controlling party

The Trustees are members of the charitable company together with representatives from Network organisations. There is no overall controlling party.

12 Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member or within one year after he/she ceases to be a member, an amount not exceeding £1.