

Young Carers Development Trust

YOUNG CARERS DEVELOPMENT TRUST'

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

Company No. 07771110

Charity No. 1150197

YOUNG CARERS DEVELOPMENT TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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Introduction from Robert Cotton, Chair of Trustees

If you are looking for a slightly unusual birthday present (for a friend or, perhaps, yourself), I can recommend two books. Each novel is delightful and surprising. I was not safe reading either in public, as one caused me to laugh out loud, whilst the other had me in tears on more than one occasion. Yet both books were moving, magical – almost mystical. Many of the values described in the novels are exactly what YCDT stands for: kindness and hope, resilience in the face of adversity, determination, gentle unrelenting support that transforms lives. Perhaps what is distinctive from YCDT is that each book has a surprising key character: one is a parrot, the other a tree. So, I heartily recommend *Still life* by Sarah Winman, and *The island of missing trees* by Elif Shafak.

That is a roundabout way of reminding you of the main components of the life of YCDT: Volunteer Development Mentors and staff creatively offering faithful support so that Young Carers flourish; generosity of time and money; confidence that troubles are more easily overcome with companions who are faithfully by our side. In a year when there has been such turmoil and aggression at home and abroad, we know that the work of YCDT matters – it changes lives, and the long-term benefits (perhaps for some, as yet invisible) will be enormous. So, thank you to all our supporters for continuing to care, with faith and hope in a better future.

A huge thank you to all our generous donors, whose kindness and pragmatic support enable us to provide our services. Thanks are also due to the staff who are moving on, as well as those who are now joining the team. Your presence and energy have been an inspiration to many.

Last but by no means least, we thank our inspirational Young Carers who are at the centre of everything we do.

For me personally, I was moved to be invited by one of our donors to speak about the work of YCDT – the parish of St Julian's Wellow. It was a cold Sunday morning; there were about 30 in the congregation. As this was the first time that I had been a public ambassador for YCDT, I was a bit nervous. The church building itself is about 700 years old, and is a place of such calm security and peace. The congregation were thrilled to hear about our work, and the part that they play (with their donation) in helping the lives of Young Carers. I was sent on my way rejoicing, buoyed by kindness (and further offers of assistance), knowing that being part of YCDT is so thoroughly worthwhile – both now, and in the unseen future. So, thanks to all our donors. I am ready and willing for more speaking engagements, if that suits you.

Our annual report describes the nuts and bolts of our work. As you turn the pages, read also between the lines and have hope!

Best wishes

Robert Cotton
Robert

YOUNG CARERS DEVELOPMENT TRUST
REPORT OF THE BOARD OF DIRECTORS/TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024



The Board has pleasure in presenting their annual report and financial statements for the year ended 30 September 2024.

Reference and Administrative Information

Charity name	Young Carers Development Trust (YCDT)
Registered charity number	1150197
Company number	07771110
Registered address	14 Queen Square, Bath, BA1 2HN
Directors / Trustees	Mr Robert Cotton, Chair Ms Emily Cook (appointed 16 th April 2024) Mr Bernardo Dominguez (appointed 16 th January 2024) Mr William Feeny Ms Dione Hicks (appointed 16 th April 2024) Ms Sonia Hutchison (resigned 8 th October 2024) Mr Sam Pearce-Kearney (resigned 9 th July 2024) Mrs Andrea Pierce Ms Katy Philips Mr Andrew Pitt (resigned 9 th July 2024) Ms Amy Riley Mr Timothy Young (resigned 17 th October 2023)
Key Management Personnel	CEO, Karen Davis (appointed 1 st December, 2023) Charity Manager, Karina Eccles Service Manager, Melanie Rees (resigned 17 th January 2025) Georgia Prentice (appointed 6 th January 2025)
Independent Examiner	Joshua N Kingston BSc., ACA Burton Sweet, Chartered Accountants The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
Bankers	HSBC Bank PLC 45 Milson Street Bath BA1 1D The Charities Aid Foundation Deposit Platform, Flagstone Investment Management Ltd 26-27 Oxendon Street, London, SW1Y 4EL

About Young Carers Development Trust

YCDT was established in 2012 as a small charity in Wiltshire. It took its inspiration from the desire to give Young Carers the best possible life chances. Learning that only one Young Carer in West Wiltshire had ever been to university, the trustees of the charity resolved to support Young Carers by providing mentoring, academic support, careers and further education guidance.

Our charitable objects are to advance in life and relieve needs of young people through providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.



Our vision is for all Young Carers to flourish

Our mission is to inspire and empower Young Carers to fulfil their ambitions

Since 2012 YCDT has grown significantly, supporting an ever increasing number of Young Carers and Young Adult Carers aged 14+. There is no doubt our support is needed. Recent research¹ identified that in 2022/23:

- Young Carers missed on average more than a month of their education (23 days of school), compared to 14 days for other pupils.
- almost half (46%) of Young Carers at secondary school in England were persistently absent in 2022/23. This means they missed at least 10% of school. That's one day of school every fortnight.
- similarly, almost half (48%) of Young Carers reported being bullied in the past year.
- more than two in five (44%) Young Carers frequently struggle to study for tests or exams because of the demands of their caring situation.

¹ *Caring and classes: the education gap for young carers, McGowen, 2024*

YCDT works tirelessly to address the negative impact caring has on Young Carer's education, and the imbalance and lack of diversity of opportunity experienced by them due to their responsibilities.

YCDT improves the future life chances of motivated Young Carers by:

- building on their strengths and resilience

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- nurturing through long-term mentoring and personalised 1-1 support
- enabling success in education and employment
- encouraging Young Carers to become active, inspiring role models for others
- raising awareness of the issues faced by Young Carers and Young Adult Carers

We have four programmes of work to achieve this mission. A Long-Term Mentoring Programme, a Group Mentoring Programme, an annual Aspirations Conference and an Ambassadors Programme for our alumni.

The support offered by YCDT is unique. It provides

- significant long-term commitment
- support designed specifically for the individual
- support offered over formative years (aged 14-19)
- targeted at YCs with aspirations, ambitions and motivation who are nominated by those who know them well.

Thank you to our Supporters and Donors

Our programmes are completely free to young people and schools. We have no government contracts and rely wholly on the generosity of individuals, business and grant makers to give our Young Carers the opportunity to fulfil their potential.

Our particular thanks go to

Alchemy Trust
Beatrice Laing Foundation
BOM IT Solutions
Carers' Trust
Chippenham Town Council
Garfield Weston Foundation
Gilchrist Educational Trust
Groundwork UK
Hedley Foundation
Inman Charity
Jack Lane Charitable Trust
J&M Britton Trust
John James Foundation
Lennox Hannay Charitable trust
Mack Foundation

PCC of Wellow
Ray Harris Charitable Trust
Sarum St Michael Educational Charity
Sir Jules Thorn CT
Swire Charitable Trust
The Grace Trust
The National Lottery Community Fund
The Robert McAlpine Foundation
UWE (University of West of England)
Violet Wills Charitable Trust
Wiltshire Community Association
Walter Guinness Charitable Trust
Nisbet trust
Paypal Giving Fund

Achievements and Performance

The most significant change for YCDT during the year was being awarded a grant from the National Lottery to develop a new one-year group mentoring programme. This has enabled us to extend our mentoring programmes to a wider group of Young Carers. During the year we have supported Young Carers through our Long-term Mentoring Programme, our new Group Mentoring Programme and our highly regarded Aspirations Conference.

YOUNG CARERS DEVELOPMENT TRUST REPORT OF THE BOARD OF DIRECTORS/TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

Long-Term Mentoring Programme

Since taking on its first Young Carers in 2013, YCDT has supported 61 Young Carers through the Long-Term Mentoring Programme. 14 joined the programme in 2024/25. We started the 2023 financial year with 28 Young Carers, and with 5 graduating we began 2023/24 supporting 37 Young Carers.

We are very proud of what Young Carers supported by YCDT have achieved. 100% of Young Carers in the programme are in Education Employment and Training. Of the Young Carers aged 18 plus, 87% have gone to Higher or Further Education, with 41% studying vocational courses (such as a carpentry apprenticeship) and 68% attending a university. 12% entered directly into employment, including working for the NHS, training as a Prison Officer and working for YCDT.

Nearly a quarter of the Young Carers have attended private education on bursaries. Particular thanks go to the team at The Royal Springboard Charity who support a number of our Young Carers and Bath Academy who have been educating sixth formers on our programme for the past six years.

*“YCDT has had a huge impact of my life and supported me through my education excellently”
Ashleigh, who started at Warwick University this Autumn*



Matilda started at Cardiff University in September and is studying Biology. In addition to her mentor YCDT provided support to enable Matilda to undertake her Duke of Edinburgh's Gold Award.



Growth in Volunteers

Crucial to the success of the Long-Term Programme are the amazing, dedicated volunteers who provide direct support to the Young Carers on this programme. YCDT would like to thank all of its wonderful volunteers: we started the 2023/24 year with 22 development mentors. In September 34 mentors were working directly with Young Carers, with some mentors supporting more than 1 Young Carer.

Our annual Development Mentor get together with staff and trustees was a huge success, being held in June 2024 at Ammerdown retreat, giving everyone a chance to network and build relationships. We introduced regional mentor hubs in January 2024. From September 2024 there will be 7 hubs across our region. The hubs improve connectivity with YCDT, give mentors the opportunity to share experiences and learn from one another plus help reduce feelings of isolation.

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"I couldn't recommend being a Development Mentor highly enough, you really can make a significant difference to young people's lives" Chris, Volunteer Development Mentor



*"I still feel a great sense of privilege of being involved in somebody else's journey"
Bernie, Volunteer Development Mentor*

It's been really rewarding just to see the improvement in such a short time "Chloe, Volunteer Development Mentor

Aspirations Conference 2024

Generously hosted by the University of the West of England, this year's conference was a huge success. There were 9 wide ranging workshops for Young Carers, and 4 networking sessions for adults working in the sector. The conference was attended by approximately 75 Young Carers and people working in the sector from across the South West. Delivery partners and organisations supporting the conference included: UWE, Bristol University, Bath University, Bath Spa University, Amazing Apprenticeships, Off The Record, Babbista and UCAS.

The feedback from Young Carers about feeling better informed about opportunities for Further and Higher Education was incredibly positive. Many Young Carers reported they would now consider university and they had a much better understanding of the sort of support available.

Virtually all the Young Carer attendees (92%) said the conference helped them to learn new skills

"One of the most beneficial things I've learnt is how to use my skills of being a Young Carer in my personal statement or in an interview for university." Katie, attendee at the Aspirations Conference

"I learnt about the support provided by universities that I hadn't realised existed before" YC attendee.

YOUNG CARERS DEVELOPMENT TRUST

REPORT OF THE BOARD OF DIRECTORS/TRUSTEES

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Our New Group Mentoring Programme

Thanks to the generosity of the National Lottery Community Fund, YCDT received a 2-year grant of £181,000 to run the project from February 2024. This grant is to fund a new Group Mentoring Programme. The grant is paid quarterly, although in line with Charities SORP, the full grant value has been recognised as income for 2023/24 in these accounts.



The project was launched in February 2024, and covers Wiltshire, North Somerset, Bath & North East Somerset, Bristol & South Gloucestershire.

For this programme the majority of referrals are received directly from schools. As a consequence, YCDT has developed new relationships with teachers and pastoral support staff. The team at YCDT has developed new material for the programme, including promotional literature, referral forms, session content and tools and documentation for evaluation. During the year YCDT staff have engaged with 40 schools and delivered 12 school awareness sessions or lunchtime drop ins, generating a total of 59 referrals. We have also built on existing partnerships with 3 of the Young Carers Services that we already work with through the long-term mentoring programme and have engaged with a further 4. 29 Young Carers were identified as being suitable for the programme and are part of our 6-month groupwork course or are on a waiting list to join a group. In addition, our mentors connected with approximately 100 members of school staff. As well as informing them about the programme, we were able to provide learning about the issues faced by young carers. Many educational establishments don't have dedicated support for young carers. Teaching staff are often unaware of the reason for young carers' low attendance, late homework, the need to keep a phone on them in school, being tired, feeling overwhelmed and other physical and mental health issues. Raising awareness has an unquantifiable effect on the number of pupils who may benefit from teachers' increased empathy and understanding, regardless of whether they engage in YCDT's mentoring support.

"Our Young Carer who has taken part in the group mentoring scheme is extremely positive about her experience and I feel that it has had an enormous benefit for her self-esteem, self-awareness, and future life chances in terms of successfully engaging in post-16 education and progressing on to the workplace." Secondary School Family Support Worker

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FOR THE YEAR ENDED 30 SEPTEMBER 2024



Organisational Growth

YCDT has grown rapidly over the previous 5 years. In 2020/21 YCDT was supporting 14 Young Carers with a small team of mentors on the long-term mentoring programme. In 2024/25 we will be supporting almost triple that number, with a plan to grow the cohort to 50 Young Carers. The new group mentoring programme is aiming to support 170 Young Carers over 2 years. It will also work with and benefit 50 schools and 40 community organisations across 5 local authorities in the South West.

This growth in Young Carer numbers, and an associated growth in volunteers has required investment in the YCDT staff team. A part time CEO was appointed in December 2023, two staff mentors recruited to deliver the Group Mentoring Programme and an additional fundraising and marketing officer joined the team in November 2024.

YCDT is a network partner of the Carers Trust, sitting on its Young Carer Network Group and helping develop and inform policies and services on a national level. In January 2024, YCDT was awarded the Excellence for Carers Quality Standard, recognising the commitment of everyone at YCDT in providing consistently high quality services to Young Carers.

Financial Report 2024

Thanks to our donors, grant giving trusts, supporters and staff, we are confident that our reserves policy will ensure the financial stability and cash to support our Young Carers through their entire development programme, which may last for four or five years and include a year of post programme support. As in previous years the Trustees have reaffirmed and strengthened our prudent reserves policy so that we will not take on a Young Carer unless there are sufficient actual funds available for the full term and that the internal service management cost for new Young Carers in the first year of their program should be protected as designated funds to support delivery of the 4 or 5 year program.

As additional protection for our Young Carers, we created in 2022 a designated funds category of reserves to set aside additional amounts to cover the internal service management cost for new Young Carers in their first year of the program. The Trustees have reviewed this reserve and maintained the designated funds provision agreed in 2023. After this adjustment, we will have free reserves to cover 3.6 months of our core support costs.

As a result of this policy, the Trust is confident the program agreed with each Young Carer can be completed in full and without interruption.

The sum of cash and investment balances at the end of the year was £222,224 (2023: £213,926)

The commitments to our Young Carers are £101,128 (2023: £107,885) and together with the transferred service management costs of £34,000 which have been classified by the Trustees as designated funds, the total commitment is £135,128 (2023: £141,885). 81% (2023: 71%) of our cash and investments are protected as restricted or designated funds and no longer form part of our general free funds.

Our investments are held through the Charities Aid Foundation Charity Deposit Platform (CAF) introduced by CAF Financial Solutions Ltd and provided by Flagstone Investment Management Ltd. This platform provides charities with a digital cash deposit solution to access multiple deposit

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accounts with different banks, higher interest rates and better protection for cash reserves so that all balances are guaranteed by the Financial Services Compensation Board (FCS).

This year YCDT has specifically sought to start diversifying its income from being largely supported by Trusts and Foundations. It now has two emerging income streams that we will continue to develop: Community Fundraising and Business Support.

Donations this year amounted to £319,579 (2023: £154,608). £180,871 of this figure was from National Lottery Community Fund RC South West Region. Income from Trusts and Foundations was £122,657 (2023: 145,414) reflecting the increasing demand on these sources of funds from the charitable sector. Donations from community fundraising, individual giving and corporate partners increased to £16,051 (2023: £9,194.) In addition, donations of over £8,000 were received in this financial year relating to the 20th Anniversary Fundraising event in September 2023.

An increase in staff due to the appointment of a part time CEO and staff mentors for the Group Mentoring Programme increased our expenditure on charitable activities.

The total surplus of income over expenditure for the year rose to £121,320 (2023: £9,304). This is predominantly due to the whole of the two-year funding from the National Lottery Community Foundation being recognised in the 2023/24 financial year. This can be seen in the significantly higher restricted balances of £131,382 (2023: £3,000.)

Plans for 2025

Over 10 years of working with Young Carers, their families and their carer services have given us the practical experience to understand what the needs of our Young Carers and how working with Carer Services, we can help and encourage them to strive for more ambitious goals and become active and inspiring ambassadors for others in similar circumstances.

During the 2023/24 year the trustees, staff, Young Carers and stakeholders worked together to refresh the strategic plan for YCDT. Our priorities for the next three years will be to:

- invest in our Long-term Mentoring Programme so that it continues to have a significant impact on positive life-chances of YCs.
- manage the successful roll out and growth of the Group Mentoring Programme
- secure donations and income from a wider variety of sources
- prepare the organisational foundations for secure and scalable growth.
- increase the profile and awareness of YCDT so we can achieve our mission.

The 2025 Aspirations Conference will be held in April in the Easter break, hosted by Bath University, and supported by UWE, Bath Spa and Bristol Universities and ASK Apprenticeships.

The trustees are determined to ensure that our fundraising strategy continues to become diversified and sustainable. This year YCDT has specifically focused on diversifying its income from being largely supported by Trusts and Foundations, it now has two emerging income streams that we will continue to develop: Community Fundraising and Business Support. Plans are in place for local friend and fundraising events, and YCDT will be participating in the Bath Half Marathon for the first time.

**YOUNG CARERS DEVELOPMENT TRUST
REPORT OF THE BOARD OF DIRECTORS/TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**



THE TRUSTEES

The Trustees give their time freely and receive no remuneration for the work that they undertake as Trustee of the Charity. However, they can claim expenses for costs they incur in fulfilling their duties.

FINANCIAL RESERVES POLICY

The Trust's development strategy and financial reserves policy is governed by the following principles:

- A firm commitment by Trustees to ensure there are sufficient actual and committed funds available to support beneficiaries through the long-term mentoring programme, which may last for four or five years and include a year of post programme support.
- Trustees seek to produce the best financial return within an acceptable level of risk. As most assets are expected to be distributed to beneficiaries within four years, capital preservation is of paramount importance.
- The establishment of a robust monitoring and evaluation programme, so that signs of system failure are promptly identified and corrected.
- The maintenance of additional reserves sufficient to pay for the overhead of the Trust for between 3-6 months.

The trustees consider that the ideal level of reserves as at 30th September 2024 would be between 3 to 6 months of support costs for the core programme. Excluding the designated reserve for internal costs, this equates to between £26,000 and £52,000. Free reserves at the end of the year were £39,079 (2023: £46,141) which is in line with the Trustees target level of reserves.

There are no material uncertainties about the charity's ability to continue as a going concern.

PUBLIC BENEFIT STATEMENT

In setting YCDT's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's public benefit guidance. We have considered how our planned activities will contribute to our vision and mission. All our charitable activities focus on assisting and supporting Young Carers who are providing a 'significant level of care' for a disabled or seriously ill family member and they are undertaken to further our charitable purposes for the public benefit.

PAYMENTS ON BEHALF OF INDIVIDUALS

Payments for services and support on behalf of individuals are considered by the trustees based on need. YCDT supports individuals who have potential but are unlikely to succeed without targeted support. Most payments for our Young Carers are for tutoring, counselling, mental health support, education and wider learning costs.

SAFEGUARDING

Safeguarding is a critical area of importance, and our primary concern is to promote the welfare and safety of Young Carers, their families, and those vulnerable people with whom we are involved. Safeguarding is considered at every trustee meeting. We have a dedicated safeguarding trainee and our policy is renewed and approved every year. All staff and volunteers are recruited using recognised safer recruitment processes, including completing enhanced DBS checks. In line with good practice, annual training is completed every year.

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RECRUITMENT AND TRAINING

The trustees have a procedure for the recruitment, induction and training of trustees, staff and volunteer Development Mentors. All new appointments undergo an induction program.

The procedure endeavours to ensure that individuals with an interest in the works of the charity, with appropriate range of expertise and sufficiently diverse skills to provide a reasonable representation of the community, are recruited, appointed and subsequently adequately versed in the affairs of the Trust and the responsibilities of the charity trusteeship.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

They are also obliged to ensure the safety of vulnerable adults and children while involved in the activities of the charity. All policies and procedures are regularly reviewed to ensure their effective operation.

COMPLIANCE

Young Carers Development Trust is a private company limited by guarantee and registered as a charity. Its governing document is its Articles of Association and Memorandum which have been appropriately amended and approved by the Board of Trustees

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 13 September 2011 and registered as a charity on 17 December 2012. It is regulated by company law and The Charity Commissioners.

The company was incorporated under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are each required to contribute an amount not exceeding £1.

YOUNG CARERS DEVELOPMENT TRUST
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024



Statement of trustees' responsibilities

The trustees (who are also directors of Young Carers Development Trust for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with 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 Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate 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.

INDEPENDENT EXAMINER

A resolution concerning the appointment of the independent examiner for the ensuing year will be proposed at the Annual General Meeting.

Signed on behalf of the board by:

Robert Cotton

Robert Cotton

Chair

Date: 03 February 2025....

**YOUNG CARERS DEVELOPMENT TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**



Independent examiner's report to the trustees of Young Carers Development Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Joshua Kingston

Joshua N Kingston BSc., ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road, Flax Bourton
Bristol BS48 1UR

Date: 03 February 2025

YOUNG CARERS DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted				
		General	Designated	Restricted	Total	Total
	Note	Funds	Funds	Funds	2024	2023
		£	£	£	£	£
Income from:						
Donations	2	101,643	-	217,936	319,579	154,608
Other trading activities	3	8,475	-	-	8,475	38,509
Investments	4	5,474	-	-	5,474	3,427
Total income		115,592	-	217,936	333,528	196,544
Expenditure on:						
Raising funds	5	286	-	3,000	3,286	31,903
Charitable activities	6	122,368	-	86,554	208,922	155,337
Total expenditure		122,654	-	89,554	212,208	187,240
Net income/(expenditure)		(7,062)	-	128,382	121,320	9,304
Transfers between funds	14	-	-	-	-	-
Net movement in funds		(7,062)	-	128,382	121,320	9,304
Total funds at 1 October	14	46,141	34,000	3,000	83,141	73,837
Total funds at 30 September	14	39,079	34,000	131,382	204,461	83,141

The Charity's Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Prior year fund comparatives are shown in note 11.

The notes on pages 16 to 24 form part of these financial statements

YOUNG CARERS DEVELOPMENT TRUST

Company number: 07771110

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

		Unrestricted		Restricted	Total Funds	Total Funds
	Note	General	Designated	Funds	2024	2023
		Funds	Funds	Funds		
		£	£	£	£	£
Current Assets						
Debtors	12	1,219	-	88,258	89,477	3,120
Investments		96,143	34,000	-	130,143	92,993
Cash at bank and in hand		48,957	-	43,124	92,081	120,933
		<u>146,319</u>	<u>34,000</u>	<u>131,382</u>	<u>311,701</u>	<u>217,046</u>
Creditors : Amounts falling due within one year	13	(6,112)	(101,128)	-	(107,240)	(133,905)
Net current assets		<u>140,207</u>	<u>(67,128)</u>	<u>131,382</u>	<u>204,461</u>	<u>83,141</u>
Net assets		<u>140,207</u>	<u>(67,128)</u>	<u>131,382</u>	<u>204,461</u>	<u>83,141</u>
Funds						
Restricted funds	14	-	-	131,382	131,382	3,000
Unrestricted funds						
Designated funds	14	-	34,000	-	34,000	34,000
General funds	14	39,079	-	-	39,079	46,141
		<u>39,079</u>	<u>34,000</u>	<u>131,382</u>	<u>204,461</u>	<u>83,141</u>

See note 15 for prior year balance sheet fund comparative

For the year ended 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 144(2) of the Charities Act 2011.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on 03 February 2025 and are signed on their behalf by:

Robert Cotton

Robert Cotton
Chair of Trustees

The notes on pages 16 to 24 form part of these financial statements

YOUNG CARERS DEVELOPMENT TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The Charity is a public benefit entity as defined under FRS102.

The financial statements are prepared on the going concern basis. The Trustees have given adequate consideration to the issue and are of the opinion that this is appropriate. There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the cost of living crisis. Whilst the Trustees expect this to have an impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

- b) **Income**
Donated income without conditions attached, including that gifted under gift aid, is taken into account when received by the Charity. Charitable grants which have conditions which have not been fulfilled (as distinct from restrictions on the purpose for which they can be used) and are treated as liabilities and only recognised as income when the conditions are achieved.
- c) **Expenditure**
Donations and charitable grants payable are recognised as expenditure at the earlier of when they are paid and when they are committed to the recipient in a manner which is intended to be acted upon.
Governance costs include the costs of trustee meetings, insurance and the cost of any legal advice to trustees on governance or constitutional matters or vetting of trustees.
- d) **Fund Accounting**
Restricted funds are those received for use on specific purposes. Expenditure which meets those criteria is allocated to that fund. Designated funds are amounts that have been set aside at the discretion of the trust. Unrestricted funds are those received or generated that can be used for the general purposes of the charity.
- e) **Debtors**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered.
Prepayments are valued at the amount prepaid after taking account of any discounts due.
- f) **Creditors**
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
- g) **Cash and cash equivalents**
Cash at bank and cash in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar.
- h) **Donated Assets**
Where the charity has been donated assets of gifts in kind, and where it is possible to quantify the value, then these amounts are reflected in the statement of financial activities.
- i) **Investments**
Investments includes cash balances intended to be held for a longer term than three months.

YOUNG CARERS DEVELOPMENT TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

2 Donations

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Donations			
Donations	10,791	-	10,791
Gifts in kind - University of the West of England	2,760	-	2,760
Grants received			
The National Lottery Community Fund	-	180,871	180,871
Alchemy Trust	1,000	-	1,000
Beatrice Laing Foundation	3,500	-	3,500
BOM IT Solutions	2,500	-	2,500
Carers' Trust	-	2,550	2,550
Chippenham Town Council	-	540	540
Garfield Weston Foundation	15,000	-	15,000
Gilchrist Educational Trust	-	1,000	1,000
Groundwork UK	-	375	375
Hedley Foundation	-	3,000	3,000
Inman Charity	5,000	-	5,000
Jack Lane Charitable Trust	-	1,000	1,000
J&M Britton Trust	2,000	-	2,000
John James Foundation	-	7,000	7,000
Lennox Hannay Charitable trust	2,000	-	2,000
Lottery Community Fund	19,223	-	19,223
Mack Foundation	5,000	-	5,000
Nisbet trust	-	4,000	4,000
Paypal Giving Fund	119	-	119
PCC of Wellow	500	-	500
Ray Harris Charitable Trust	15,000	-	15,000
Sarum St Michael Educational Charity -	-	1,750	1,750
Sir Jules Thorn CT	2,500	-	2,500
Swire Charitable Trust	12,000	-	12,000
The Grace Trust	750	-	750
The Robert McAlpine Foundation	-	10,000	10,000
Violet Wills Charitable Trust	2,000	-	2,000
Wiltshire Community Foundation	-	4,850	4,850
Walter Guinness Charitable Trust	-	1,000	1,000
	101,643	217,936	319,579

YOUNG CARERS DEVELOPMENT TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

2 Donations (Continued)

Prior Year Comparative	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Donations			
Donations	6,694	-	6,694
Grants received			
Albert Hunt Trust	2,000	-	2,000
Alchemy Trust	500	-	500
Bath Spa University	-	3,000	3,000
Beatrice Laing Foundation	1,750	1,750	3,500
BOM IT Solutions	2,500	-	2,500
Carers' Trust	-	4,620	4,620
David Medlock Trust	10,000	-	10,000
Denman Trust	-	500	500
Edgar E Lawley Foundation	1,500	-	1,500
Edward Gostling Foundation	-	13,500	13,500
Eva Reckitt Trust Fund	1,000	-	1,000
Fitton Trust	250	-	250
Four Acres	-	9,000	9,000
Garfield Weston Foundation	15,000	-	15,000
Gillian Stevenson Charitable Trust	-	4,000	4,000
Jack Lane Charitable Trust	-	1,000	1,000
John James Foundation	-	6,861	6,861
Mrs R P Tindall Charitable Trust	2,000	-	2,000
Quartet	-	4,933	4,933
Ray Harris Trust	15,000	-	15,000
Robert McAlpine	7,500	-	7,500
Scobell Charitable Trust	-	1,000	1,000
Singer Foundation	-	4,750	4,750
Swire Charitable Trust	12,000	-	12,000
The Ann D Foundation	1,000	-	1,000
The David Pearlman Charitable Foundation	2,000	-	2,000
The Foyle Foundation	5,000	-	5,000
The Sir Jules Thorn Charitable Trust	3,000	-	3,000
Tula Trust	2,000	-	2,000
Violet Wills Charitable Trust	2,000	-	2,000
Walter Guinness Charitable Trust	-	2,000	2,000
Zedra trust WO Street Foundation	2,500	2,500	5,000
	<u>95,194</u>	<u>59,414</u>	<u>154,608</u>

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Tenth Anniversary Gala Dinner	8,475	-	8,475	28,410
Calamity and Kindness event	-	-	-	10,099
	<u>8,475</u>	<u>-</u>	<u>8,475</u>	<u>38,509</u>

The prior year comparatives were all represented by unrestricted funds.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Bank interest receivable	5,474	-	5,474	3,427

The prior year comparatives were all represented by unrestricted funds.

YOUNG CARERS DEVELOPMENT TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

5 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fundraising events	286	3,000	3,286	31,903
	<u>286</u>	<u>3,000</u>	<u>3,286</u>	<u>31,903</u>

The prior year comparatives were all represented by unrestricted funds.

6 Expenditure on charitable activities

	Grants £	Direct costs £	Support Costs (Note 7) £	Total 2024 £
Payments made on behalf of young carers	21,961	-	-	21,961
Events for Young Carers	-	9,877	-	9,877
Oversight and support for young carers and Development Mentors	-	-	177,084	177,084
	<u>21,961</u>	<u>9,877</u>	<u>177,084</u>	<u>208,922</u>

Prior Year Comparative

	Grants £	Direct costs £	Support Costs (Note 7) £	Total 2023 £
Payments made on behalf of young carers	33,500	-	-	33,500
Events for Young Carers	-	3,252	-	3,252
Oversight and support for young carers and Development Mentors	-	-	118,585	118,585
	<u>33,500</u>	<u>3,252</u>	<u>118,585</u>	<u>155,337</u>

7 Support costs

	Total 2024 £	Total 2023 £
Wages and salaries	143,502	89,007
Governance (see note 8)	3,471	2,974
Accountancy fees	3,184	1,172
Travel	1,656	3,066
Recruitment	1,328	2,537
Insurance	743	687
Web site and IT costs	3,856	1,857
Postage and stationery	1,227	454
Marketing	2,471	1,354
Licences and Subscriptions	1,802	1,223
Training	1,495	711
Bank charges	103	99
Consultancy	4,011	6,386
Sundry	8,235	7,058
	<u>177,084</u>	<u>118,585</u>

YOUNG CARERS DEVELOPMENT TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

8 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Meeting expenses	1,203	-	1,203	974
Independent examination	1,068	-	1,068	940
Accounts preparation	1,200	-	1,200	1,060
	<u>3,471</u>	<u>-</u>	<u>3,471</u>	<u>2,974</u>

The prior year comparatives were all represented by unrestricted funds.

9 Trustees expenses

Aggregate donations from Trustees, key management personnel and related parties were £2,000 (2023: £1,000)
No trustees were reimbursed for expenses incurred during the current year. During the prior year, two trustees were reimbursed a total of £444 for travel expenses incurred as part of their trustee duties.

10 Staff costs

Total staff costs were as follows:

	Total 2024 £	Total 2023 £
Wages and salaries	133,027	83,938
Social security costs	5,385	2,196
Other pension costs	5,090	2,873
	<u>143,502</u>	<u>89,007</u>

The average number of employees during the year was as follows:

	Total 2024	Total 2023
Average Number (headcount) of employees	<u>5</u>	<u>3</u>

No employee received remuneration of more than £60,000 during the year (2023: Nil)

The total aggregate employment benefits received by key management personnel were £96,222 (2023: £78,156).

YOUNG CARERS DEVELOPMENT TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

11 Prior year fund comparatives

	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
Income from:				
Donations	95,194	-	59,414	154,608
Other trading activities	38,509	-	-	38,509
Investments	3,427	-	-	3,427
Total income	137,130	-	59,414	196,544
Expenditure on:				
Raising funds	31,903	-	-	31,903
Charitable activities	95,923	-	59,414	155,337
Total expenditure	127,826	-	59,414	187,240
Net income/(expenditure)	9,304	-	-	9,304
Transfers between funds	(2,000)	2,000	-	-
Net movement in funds	7,304	2,000	-	9,304
Total funds at 1 October	38,837	32,000	3,000	73,837
Total funds at 30 September	46,141	34,000	3,000	83,141

12 Debtors

	Total 2024 £	Total 2023 £
Trade debtors	-	1,750
Prepayments & accrued income	1,219	1,370
Other debtors	88,258	-
	89,477	3,120

13 Creditors

	Total 2024 £	Total 2023 £
Trade creditors	861	17,357
Accruals and deferred income	2,268	5,000
Commitments to young carers	101,128	107,885
Tax and social security	2,983	3,177
Other creditors	-	486
	107,240	133,905

YOUNG CARERS DEVELOPMENT TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

14 Movement in funds

	At 1 Oct 2023 £	Income £	Expenditure £	Transfers £	At 30 Sep 2024 £
Restricted Funds					
Carers' Trust	-	2,550	(2,550)	-	-
Chippenham Town Council	-	540	-	-	540
Four Acres	3,000	-	(3,000)	-	-
Gilchrist Educational Trust	-	1,000	(1,000)	-	-
Groundwork UK	-	375	(375)	-	-
Hedley Foundation	-	3,000	(3,000)	-	-
Jack Lane Charitable Trust	-	1,000	(1,000)	-	-
John James Foundation	-	7,000	(3,500)	-	3,500
Nisbet trust	-	4,000	(4,000)	-	-
Sarum St Michael Educational Charity	-	1,750	(1,750)	-	-
The National Lottery Community Fund	-	180,871	(53,529)	-	127,342
The Robert McAlpine Foundation	-	10,000	(10,000)	-	-
Wiltshire Community Foundation	-	4,850	(4,850)	-	-
Walter Guinness Charitable Trust	-	1,000	(1,000)	-	-
	<u>3,000</u>	<u>217,936</u>	<u>(89,554)</u>	<u>-</u>	<u>131,382</u>
Unrestricted Funds					
<i>Designated funds</i>					
Commitments to Young Carers	34,000	-	-	-	34,000
<i>General funds</i>	46,141	115,592	(122,654)	-	39,079
	<u>80,141</u>	<u>115,592</u>	<u>(122,654)</u>	<u>-</u>	<u>73,079</u>
Total Funds	<u>83,141</u>	<u>333,528</u>	<u>(212,208)</u>	<u>-</u>	<u>204,461</u>

YOUNG CARERS DEVELOPMENT TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

14 Movement in funds (continued)

Prior year comparatives	At 1 Oct 2022 £	Income £	Expenditure £	Transfers £	At 30 Sep 2023 £
Restricted Funds					
Bath Spa University	-	3,000	(3,000)	-	-
Beatrice Laing Foundation	-	1,750	(1,750)	-	-
Carers' Trust	-	4,620	(4,620)	-	-
Denman Trust	-	500	(500)	-	-
Edward Gostling Foundation	-	13,500	(13,500)	-	-
Four Acres	-	9,000	(6,000)	-	3,000
Gillian Stevenson Charitable Trust	-	4,000	(4,000)	-	-
Jack Lane Charitable Trust	-	1,000	(1,000)	-	-
John James Foundation	-	6,861	(6,861)	-	-
Quartet	-	4,933	(4,933)	-	-
Scobell Charitable Trust	-	1,000	(1,000)	-	-
Singer Foundation	-	4,750	(4,750)	-	-
Walter Guinness Charitable Trust	-	2,000	(2,000)	-	-
Zedra Trust WO Street Foundation	-	2,500	(2,500)	-	-
University of the West of England	3,000	-	(3,000)	-	-
	<u>3,000</u>	<u>59,414</u>	<u>(59,414)</u>	<u>-</u>	<u>3,000</u>
Unrestricted Funds					
<i>Designated funds</i>					
Commitments to Young Carers	32,000	-	-	2,000	34,000
<i>General funds</i>	38,837	137,130	(127,826)	(2,000)	46,141
	<u>70,837</u>	<u>137,130</u>	<u>(127,826)</u>	<u>-</u>	<u>80,141</u>
Total Funds	<u>73,837</u>	<u>196,544</u>	<u>(187,240)</u>	<u>-</u>	<u>83,141</u>

Restricted funds

Bath Spa University - funding for the Young Carers Aspirations Conference
Beatrice Laing Foundation - funding received for new young carers
Carers' Trust - Restricted grant received for YCAD partnership working
Chippenham Town Council - Room hire for Group Mentoring Project
Denman Trust - Restricted to young carers in Bristol, BANES and South Gloucestershire area
Edward Gostling Foundation - funding received for new young carers
Four Acres - Funds received for a fundraising and marketing assistant.
Gilchrist Educational Trust - Funds received for new Young Carers in 2024, including costs of support and overheads
Gillian Stevenson Charitable Trust - funding received for new carers
Groundwork UK - Funds received for a new Young Carer in 2024
Hedley Foundation - Funds received for support for Long term programme
Jack Lane Charitable Trust - funding received for Young carers in North Wiltshire
John James Foundation - Restricted to young carers in the Bristol area.
Nisbet Trust - Restricted to young carers in the Bristol area.
Quartet Foundation - Restricted funds to support new young carers.
Sarum St Michael Educational Charity - Funds received for the Aspirations Conference
Scobell Charitable Trust - funding received for young carers and costs of support in Bristol
Singer Foundation - Restricted to new beneficiaries but includes core costs

YOUNG CARERS DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

14 Movement in funds (continued)

The National Lottery Community Fund 'RC South West Region' Restricted Grant - Funds for the new Group Mentoring Project

The Robert McAlpine Foundation - Funds received to support new Young Carers

UWE - Grant towards Aspirations Conference and service manager in April 2022.

Walter Guinness Trust- restricted to young carers in the Wiltshire area.

Wiltshire Community Foundation - To support Young Carers in Wiltshire & Swindon

Zedra Trust WO Street Foundation - funding received for new young carers including expenses

Designated funds

Commitments to young carers - Funds set aside to cover the internal service management cost for new young carers in their first year of the program.

15 Prior year balance sheet

	Unrestricted General Funds	Designated Funds	Restricted Funds	Total Funds 2023
Current Assets				
Debtors	3,120	-	-	3,120
Investments	-	92,993	-	92,993
Cash at bank and in hand	69,041	48,892	3,000	120,933
	72,161	141,885	3,000	217,046
Creditors : Amounts falling due within one year	(26,020)	(107,885)	-	(133,905)
Net current assets	46,141	34,000	3,000	83,141
Net assets	46,141	34,000	3,000	83,141
Funds				
Restricted funds	-	-	3,000	3,000
<i>Unrestricted funds</i>				
Designated funds	-	34,000	-	34,000
General funds	46,141	-	-	46,141
	46,141	34,000	3,000	83,141

16 Taxation

As a charity, the Young Carers Development Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s 256 of the Taxation of Chargeable Gains Act 1922 to the extent that these are applied to its charitable

No tax charges have arisen in the Charity.

17 Share Capital

The company is limited by guarantee and as such has no issued share capital. In the event of a winding up, the liability of each member is limited to £1.


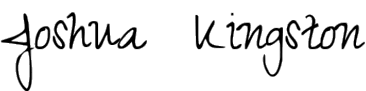
18 Related parties

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

Document Details

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