THE WELSH ASSOCIATION OF YOUTH CLUBS

England & Wales · Charity number 1163959

Details

Other names	YOUTH CYMRU
Status	Registered
Legal form	Charitable company
Company number	02646433
Registered	2015-10-13
Register	View on the Charity Commission register

Contact

Address	Youth Cymru Unit D Upper Boat Trading Estate Pontypridd CF37 5BP
Phone	01443827840
Email	mailbox@youthcymru.org.uk
Website	www.youthcymru.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE BENEFIT OF THE PUBLIC IN WALES, ALONE OR IN CONJUNCTION WITH OTHERS, TO HELP YOUNG PEOPLE TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY, IN ORDER THAT THEIR CONDITION OF LIFE MAY BE IMPROVED.

Activities: The purpose of Youth Cymru is to research, identify and respond to the needs of young people by developing and delivering programmes that contribute to their lifelong learning in an educational but essentially informal context.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£286,245	£340,234	-	-
2024-03-31	£458,004	£446,669	-	-
2023-03-31	£306,817	£351,627	-	-
2022-03-31	£312,438	£358,089	-	-
2021-03-31	£411,020	£357,324	-	-

Trustees

Name	Role	Appointed
EMMA LOUISE CHIVERS	Chair	2015-03-14
ANTHONY RODERIC HILL		2015-03-14
Caroline Ryan		2020-04-24
Chris Hole		2015-03-14
Gareth John Jones		2020-04-24
Ieuan Bater		2020-04-20
Nirushan Sudarsan		2020-04-20
Robert Frost		2020-04-20
Sarah Cullen		2023-11-11
Vasiliki Kolovou		2023-11-11
Wendy Parker		2025-12-06

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THE WELSH ASSOCIATION OF YOUTH CLUBS

England & Wales - Charity number 1163959

Accounts

REGISTERED COMPANY NUMBER: 02646433 (Wales)
REGISTERED CHARITY NUMBER: 1163959

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2025

for

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Ashmole & Co
Chartered Certified Accountants
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

The Welsh Association of Youth Clubs
Trading as Youth Cymru

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for the Year Ended 31 March 2025

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The Welsh Association of Youth Clubs
Trading as Youth Cymru

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity operated during the year from its registered office in Treforest in the name of Youth Cymru. The Objectives of the Charity are, for the benefit of the public in Wales, alone or in conjunction with others, to help young people to develop their physical, mental and spiritual capacities so that they grow to full maturity as individuals and as members of society, in order that their condition of life may be improved.

Youth Cymru provides national services and support for youth work in Wales. We do this directly through programmes, projects and accredited opportunities for young people, and indirectly through partnership and membership support to voluntary and statutory youth organisations. Our membership spans grassroots clubs and community groups through to larger statutory youth services. We continue to strengthen these relationships to improve youth work quality and encourage the formation and sustainability of youth groups across Wales.

During the year, Youth Cymru continued to operate across all local authority areas in Wales, drawing in additional resources for the sector while providing vital support to young people, youth workers and youth organisations. We are funded through a combination of Welsh Government support for core activity, project grants, gifts and donations, and earned income through training and accreditation. All funds raised are applied to further our charitable objectives.

Significant activities, including public benefit

The trustees confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act with regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning for future activities.

Throughout the reporting period, Youth Cymru continued to deliver services and projects that directly support young people's wellbeing, development, and life chances. Our work prioritised those most likely to face disadvantage or exclusion, including young people affected by poverty, digital exclusion, migration, rural isolation, caring responsibilities, school disengagement, and heightened risk of exploitation or offending. Trustees are satisfied that these activities were undertaken for clear public benefit and in direct pursuit of the charity's objects.

ACHIEVEMENTS AND PERFORMANCE

A year of consolidation, scale and renewed national role

This year concluded a significant period of strategic investment for Youth Cymru, including a final extension phase that enabled us to consolidate delivery while strengthening the systems and partnerships needed for future sustainability. Across the year, we maintained a clear focus on inclusive youth work practice, youth voice, and national sector leadership. The extension period supported the completion of key programmes, embedding of refreshed quality assurance frameworks, and securing of continued external investment so that impact extends beyond the life of the grant.

The youth sector context remained dynamic and challenging, with rising pressures linked to the cost-of-living crisis, digital inequality, youth safety concerns, and increasing demand for mental health and wellbeing support. Youth Cymru responded through direct provision, accredited learning, workforce development, and strategic influence, ensuring that young people and youth organisations across Wales were not only supported, but increasingly connected to opportunity.

Leveraging resources to widen opportunity

Youth Cymru consistently used core investment as a lever for wider benefit, attracting additional resources that protected and expanded youth work provision in Wales. This approach ensured continuity of high-impact national programmes and enabled fast, flexible responses to emerging need.

Investment secured during the year strengthened work on employability, safety, wellbeing, climate engagement, international youth mobility, accredited learning, and digital inclusion. Trustees recognise that this ability to draw in wider investment reflects Youth Cymru's credibility as a national intermediary and partner, and our commitment to youth-led design and quality-assured delivery.

Supporting young adults leaving custody through mentoring

A defining feature of delivery this year was the continuation and strengthening of mentoring support for young adults aged 18-25 leaving custody and at heightened risk of reoffending, exploitation, or long-term disengagement. Youth Cymru's role has been to provide consistent, relationship-based mentoring that bridges transition into community life.

Mentoring offered a stable point of contact for young adults navigating housing insecurity, fractured relationships, poor mental health, gaps in education and employment history, and low confidence in formal systems. Mentors combined practical problem-solving with emotional support, helping young adults rebuild routine, re-establish trust, and take realistic next steps at their own pace.

This long-term approach enabled young adults to move beyond crisis-driven support into sustained pathways of wellbeing and progression. Trustees consider this model vital because consistent adult support can be the difference between relapse and reintegration.

Case study - mentoring through transition:

A young adult leaving custody faced unstable housing, poor self-belief, and limited support networks. Through steady mentoring, they navigated accommodation processes, began volunteering, and rebuilt confidence in everyday decision-making. Mentoring also created a trusted space to reflect on belonging and managing anger. Over time, the young person reconnected with community life and began planning for employment, describing mentoring as the first consistent support they had experienced during transition.

Youth voice moving from consultation to shared leadership
Youth Cymru's approach to youth participation matured further this year. Young people were not only engaged in consultations and social action, but increasingly embedded as co-designers and peer leaders shaping the direction of programmes and the organisation itself.

Llais Ifanc continued to operate as a national youth voice vehicle, supporting confidence, leadership skills, and agency. Youth-led climate action, wellbeing campaigning, and local social action projects remained central. This year also laid foundations for embedding youth voice within governance through development of a formal Board of Young People.

We deepened inclusive engagement with young carers, ethnically diverse communities, neurodivergent young people, home-educated young people, and those with lived experience of migration or displacement. Trustees are clear that equitable participation requires removing barriers and creating culturally competent spaces

Case study - youth-led social action:
Young leaders designed and delivered a local environmental campaign promoting sustainable travel and community wellbeing. With light-touch support from Youth Cymru and partners, they shaped messaging, brought peers on board, and opened community dialogue about practical climate action. Participants felt genuinely listened to and trusted to lead. The project created visible local change and strengthened confidence, organising skills, and agency.

International and cross-nation collaboration
Youth Cymru consolidated its reputation as a Welsh leader in youth mobility and cross-nation learning. Partnerships across neighbouring nations enabled youth-led programme development, shared practice exchange, and co-creation of resources aligned with the Curriculum for Wales.

The emerging Cross Nations Youth Forum provides an enduring platform for Welsh young people to learn and lead alongside peers from other nations, broadening horizons and feeding learning back into Welsh youth work.

Case study - confidence through mobility:
A young person from a rural area, with limited prior travel experience, engaged in preparatory mobility work and participated in a facilitated exchange. They reported increased confidence, improved communication skills, and a clearer sense of aspiration. The experience strengthened engagement at home, with the young person returning keen to share learning locally.

Strengthening provision in North Wales
Youth Cymru deepened its presence in North Wales, responding to local need through partnership-led youth work combining wellbeing, skills, inclusion and community connection. Provision included support for young carers, creative and expressive arts opportunities, healthy eating and cooking for independence, and activities focused on sport, outdoor learning and confidence-building.

This blend of provision has been especially valuable for young people facing isolation, poverty pressures, caring responsibilities or barriers to access. Local partnerships enabled Youth Cymru to tailor national resources to local realities and sustain youth spaces where belonging and aspiration can grow.

Training, accreditation and workforce development

Youth Cymru strengthened its national training and accreditation offer for both young people and practitioners. The Youth Achievement Award underwent a comprehensive refresh to align with current standards, inclusive pedagogy, and robust quality assurance. During redevelopment, we rebuilt delivery systems, strengthened internal verification capacity, and secured readiness for future scale.

Young people already enrolled continued to progress through accredited pathways. Agored Cymru units remained central to flexible learning for young people facing disrupted education or complex life circumstances, supported by one-to-one youth work approaches.

Workforce development expanded through CPD and qualification pathways responsive to sector demand, including outreach practice, digital engagement, safeguarding and serious youth violence prevention. Trustees recognise that this national training infrastructure strengthens quality and consistency across Wales.

Case study - accrediting young people's work through partner organisations:
A voluntary youth organisation supporting young people in temporary accommodation wanted to recognise informal learning happening through drop-in sessions. Youth Cymru supported them to map this learning to accredited units and build confidence in delivery and claims. For one young person experiencing homelessness, formal recognition shifted how they saw themselves - from "just surviving" to "achieving something real." It also helped the organisation evidence outcomes and sustain provision.

Supporting the sector to demonstrate impact
Youth Cymru continued to support voluntary and statutory organisations to capture, evidence and communicate the difference youth work makes. Through the Impact Network, organisations strengthened evaluation practice, shared learning, and built confidence in presenting impact to funders and decision-makers.

Benefits included improved outcome clarity for young people, stronger funding applications, and increased confidence in articulating the value of youth work. Trustees view this as a vital contribution to the sustainability and visibility of the sector in Wales.

Membership, partnerships and corporate collaboration
Membership continued to broaden and diversify, reflecting confidence in Youth Cymru's national role. Consultation with members and young people shaped our renewed strategic direction and future membership offer, ensuring relevance, inclusion, and responsiveness to both grassroots and statutory contexts.

Corporate and community partnerships delivered practical benefit for young people, particularly around digital inclusion, life skills, wellbeing and climate-positive practice. We also convened collaboration spaces that strengthened voluntary-statutory relationships and supported coordinated local responses.

Case study - digital inclusion as a lifeline:
A young person experiencing homelessness was supported through a connectivity partnership. Reliable access to data enabled them to search for employment, maintain contact with services, and stabilise their situation. They later secured work and sustained engagement with youth work support. Trustees highlight this as an example of how simple interventions can be transformative when delivered through trusted youth work relationships.

Sector leadership and influence

Youth Cymru maintained a proactive strategic presence in national and cross-sector discussions spanning education, justice, health, equality and community development. Our influence is rooted in our dual identity as a national body with policy engagement and a grassroots organisation with direct delivery and youth voice.
Our Impact Leadership role strengthened voluntary-statutory connections and supported shared approaches to quality, safeguarding, inclusion and participation. We also advocated for youth voice beyond the sector, ensuring young people's lived experiences inform wider systems such as education reform and preventative wellbeing approaches.

FINANCIAL REVIEW

Financial position

The results for the year and financial position of the Charity are as shown in the annexed financial statements.

The net deficit for the year amounted to £54,919 (2024 - surplus £13,014). A deficit of £50,137 (2024 - surplus £21,008) is attributed to unrestricted funds and a deficit of £4,782 (2024 - £7,994) to restricted funds.

At 31 March 2025 the balance on the unrestricted funds amounted to £437,610 (2024 - £472,123) and the balance on the restricted funds amounted to £35 (2024 - £20,441).

Principal funding sources

During the year the Charity was awarded funding of £95,958 (2024 £95,958) by the Welsh Government, in relation to the National Voluntary Youth Organisations (NVYO) Grant Scheme. The Award provides core funding, to help it to continue to achieve its main charitable objectives.

During the year, the Charity was awarded funding of £10,000 (2024 £76,310) from UK Youth. The funding was provided to carry out various projects during the year.

During the year, the Charity was awarded funding of £21,681 (2024 £40,000) from Garfield Weston. The funding was provided to expand work in North Wales, to deliver essential targeted services to vunerable young people.

During the year, the Charity was awarded funding of £19,970 (2024 £nil) from The Energy Savings Trust. The funding was provided to actively involve and mobilise young people in Wales to proactively combat climate change.

During the year, the Charity was awarded finding of £13,833 (2024 £nil) from The Cardiff Educational Endowment Trust. The funding was provided to run mentoring programmes in schools in Cardiff.

During the year, the Charity was awared funding of £15,918 (2024 £nil) from The National Lottery Community Fund. The funding was provided to run creative arts projects.

During the year the Charity was awared funding of £10,000 (2024 £10,000) from The National Academy for Educational Leadership. The funding was provided to provide young people with leadership and professional development opportunities.

FINANCIAL REVIEW

Reserves policy

Youth Cymru's policy is to maintain a prudent level of reserves in order to fund any deficit and to meet unexpected outgoings.

At the end of the year the Association's total reserves amounted to £437,645 (2024 £492,564). However, of this, free reserves amounted to £170,485 (2024 £197,158)

The Fixed Asset Fund of £228,660 (2024 £235,187) represents the net book value of the Association's fixed assets held in property. This is represented by the property from which the Association operates. All fixed assets are used for operational purposes in pursuance of the Association's charitable activities. The value of the fund could only be realised by disposing of the Association's property. Whilst this would provide funds in the short term that could be used to further the Association's objectives, it would also result in an increase in operational costs, because of the resulting need to lease premises. The Trustees do not consider this to be a wise use of its resources.

Reserves amounting to £35,101 (2024 £35,311) have been designated for future work to be carried out in respect of the Agored Accreditation and Youth Achievement Award Training.

Restricted funds at the end of the year amounted to £35 (2024 £20,441). Further details are given in note 19 to the financial statements.

FUTURE PLANS

Youth Cymru is committed to building on momentum established across Wales, particularly in Wrexham, Newport and North Wales. During the year we developed a new five-year strategy through extensive consultation with young people, members and stakeholders. This work captured evolving needs and aspirations, ensuring our future direction is guided by youth voice.

The strategy, to be launched later in 2025, will focus on expanding youth work programmes, strengthening partnerships, and developing innovative approaches to mental health pressures, social exclusion, youth safety and employability. We will continue to offer creative, inclusive opportunities for leadership, resilience and belonging, so that young people across Wales - regardless of geography or circumstance - can access high-quality youth work and progression routes.

Trustees are confident that Youth Cymru enters this next phase with strengthened systems, credible partnerships and a strategic focus grounded in public benefit

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is operated in accordance with its Memorandum and Articles of Association, which were last amended on 14 March 2015. It is registered as a Charity with the Charities Commission. The Board of Trustees has ultimate responsibility for the management and financial matters of Youth Cymru.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

As set out in the Articles of Association, one third of the Trustees must retire annually. They may be re-elected. Trustees may be elected at the Annual General Meeting of the Board or Special Meeting called for that purpose. The Articles of Association also empower the Board of Trustees to appoint any member of Youth Cymru as a member of the Board by way of addition to the Board. Nominations to the Board of Trustees are from within the serving membership of the Executive Committee.

Organisational structure

Responsibility for the day to day running of the Organisation is delegated as appropriate to the Joint Chief Executives.

Members of the Board of Trustees, who are directors for the purposes of the Companies Act and trustees for the purposes of charity law, who served during the year, are listed on page 13.

The Board of Trustees meets on a regular basis to take decisions on behalf of the Charity. Recommendations in respect of financial and staffing issues are made to the Board by a sub-committee - The Resources Committee - which is chaired by Anthony Hill.

Induction and training of new trustees

New trustees are directed towards guidance issued by The Charity Commission and supported through a bespoke induction programme tailored to individual needs.

Wider network

Youth Cymru works alongside statutory and non-statutory bodies, belongs to umbrella organisations including CWVYS, and delivers many services with local authorities. We also partner with similar organisations across the UK and Ireland, including UK Youth, Youth Scotland, Youth Action Northern Ireland and Youth Work Ireland.

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. During the year, the Board has reviewed each of the charity's operations and activities as part of an ongoing risk assessment approach. All new ventures are appraised, on the basis of significant risks being identified, with policies and procedures put into place to minimise such risks.

As mentioned above, decisions are taken by the Board of Trustees, which meets on a regular basis, having taken appropriate recommendations from the Resources Committee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Summary of impact

Trustees consider that the year delivered sustained and meaningful benefit for young people and the youth work sector in Wales. Youth Cymru ends this strategic funding period with strengthened systems, deeper partnerships, expanded national training infrastructure, and increasingly embedded youth leadership. Our work reinforced the conditions that allow voluntary youth work in Wales to thrive long-term: credible investment, quality learning, inclusive youth voice, and a connected sector able to respond to complexity with confidence.

Looking ahead

Quality systems are now consolidated, national training capacity expanded, youth voice embedded more deeply, and partnerships positioned for continued growth.

Future priorities include formalising youth governance structures, scaling inclusive leadership pathways, sustaining and expanding mentoring transitions for young adults leaving custody, deepening employability and prevention work, and progressing cross-nation youth collaboration. Youth Cymru remains committed to ensuring that young people across Wales - particularly those most often overlooked - can access high-quality youth work that supports belonging, wellbeing, safety, skills and opportunity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02646433 (Wales)

Registered Charity number

1163959

Registered office

Unit D
Upper Boat Trading Estate
Treforest
Mid Glamorgan
CF37 5BP

Trustees

E L Chivers Chairperson
K R Coates (resigned 6/12/25)
A R Hill
C A Curzon Hole
C Ryan
N Sudarsan
R Frost
G J Jones
I Bater
S M Cullen
V Kolovou

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Ashmole & Co
Chartered Certified Accountants
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

Bankers
HSBC Bank Plc
56 Queen Street
Cardiff
CF10 2PX

Joint Chief Executive & Secretary
M Ryan
J Griffiths

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Welsh Association of Youth Clubs for the purposes of company law) are responsible for preparing the Report of the Trustees 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 that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Ashmole & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ..24 January 2026..... and signed on its behalf by:

Emma Chivers
.....
E L Chivers - Trustee

Report of the Independent Auditors to the Trustees of
The Welsh Association of Youth Clubs

Opinion
We have audited the financial statements of The Welsh Association of Youth Clubs (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31 March 2025 and of its incoming resources and application of resources, including 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 Auditors' 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 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 Report of the Independent Auditors 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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statement, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessments of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, and the Companies Act 2006. We performed audit procedures to detect non-compliance which may have a material impact on the financial statements which included reviewing financial statement disclosures.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to any significant, unusual transactions and transactions entered into outside the normal course of business.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Keith.

for and on behalf of Ashmole & Co
Chartered Certified Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

Date: 29 January 2026

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,402	95,958	103,360	98,326
Charitable activities	5				
Project delivery		500	119,778	120,278	331,853
Training		49,470	-	49,470	22,671
Other trading activities	3	6,417	-	6,417	3,585
Investment income	4	6,720	-	6,720	1,569
Total		70,509	215,736	286,245	458,004
EXPENDITURE ON					
Raising funds	6	5,835	-	5,835	4,547
Charitable activities	7				
Project delivery		103,641	220,518	324,159	439,208
Training		10,240	-	10,240	2,914
Total		119,716	220,518	340,234	446,669
Net gains/(losses) on investments		(930)	-	(930)	1,679
NET INCOME/(EXPENDITURE)		(50,137)	(4,782)	(54,919)	13,014
Transfers between funds	19	15,624	(15,624)	-	-
Net movement in funds		(34,513)	(20,406)	(54,919)	13,014
RECONCILIATION OF FUNDS					
Total funds brought forward		472,123	20,441	492,564	479,550
TOTAL FUNDS CARRIED FORWARD		437,610	35	437,645	492,564

The notes form part of these financial statements

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Balance Sheet
31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	14	232,059	239,695
Investments	15	19,028	19,958
		251,087	259,653
CURRENT ASSETS			
Debtors	16	36,421	9,101
Cash at bank and in hand		274,169	279,314
		310,590	288,415
CREDITORS			
Amounts falling due within one year	17	(124,032)	(55,504)
NET CURRENT ASSETS		186,558	232,911
TOTAL ASSETS LESS CURRENT LIABILITIES		437,645	492,564
NET ASSETS		437,645	492,564
FUNDS	19		
Unrestricted funds		437,610	472,123
Restricted funds		35	20,441
TOTAL FUNDS		437,645	492,564

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2025

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24..January.2026..... and were signed on its behalf by:

Emma Chivers
.....
E L Chivers - Trustee

The notes form part of these financial statements

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(11,865)	(159,632)
Net cash used in operating activities		(11,865)	(159,632)
Cash flows from investing activities			
Interest received		6,720	1,569
Net cash provided by investing activities		6,720	1,569
Change in cash and cash equivalents in the reporting period		(5,145)	(158,063)
Cash and cash equivalents at the beginning of the reporting period		279,314	437,377
Cash and cash equivalents at the end of the reporting period		274,169	279,314

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(54,919)	13,014
Adjustments for:		
Depreciation charges	7,636	8,002
Losses/(gain) on investments	930	(1,679)
Interest received	(6,720)	(1,569)
Increase in debtors	(27,320)	(8,763)
Increase/(decrease) in creditors	68,528	(168,637)
Net cash used in operations	(11,865)	(159,632)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	279,314	(5,145)	274,169
	279,314	(5,145)	274,169
Total	279,314	(5,145)	274,169

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs have been allocated between the activities either by direct allocation or apportionment in the ratio of income received from the activities

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on reducing balance and 15% on reducing balance

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Individual fixed assets costing £500 or more are capitalised at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value of each asset over it's expected life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds
The general fund can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds that are used for a designated purpose are segregated from the general fund..

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Designated funds
The Fixed Asset Fund is a designated fund representing the net book value of the Association's fixed assets. In addition to a small amount of office equipment and furniture, this is mainly represented by the property from which the Association operates. All fixed assets are used for operational purposes in pursuance of the Association's charitable activities.

Agored Accreditation and Youth Achievement Awards
The Agored Accreditation and Youth Achievements Award Fund is a designated fund which has been set aside at the discretion of the trustees for the continuation of this work in all areas of Wales.

Restricted funds
Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	7,385	2,346
Grants	95,958	95,958
Grant amortisation	17	22
	103,360	98,326

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Welsh Assembly Government	95,958	95,958

continued...

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	4,059	2,597
Solar electricity income	2,358	988
	6,417	3,585

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	6,720	1,569

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Office rental	Project delivery	-	3,860
Grants	Project delivery	120,278	327,993
Youth Achievements Awards	Training	9,928	-
Training income	Training	25,099	22,671
Office rental	Training	14,443	-
		169,748	354,524

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Welsh Assembly Government	8,302	19,776
UK Youth	10,000	76,310
Waterloo Foundation	1,000	-
Co-op Foundation	-	51,250
British Science Association	500	-
MAPS - Youth Checkpoints	-	8,950
Youth Endowment Fund	-	35,768
Nationwide - Charity Trust	-	50,000
Garfield Weston	21,681	40,000
Swansea University	-	7,000
National Academy for Educatipnal Leadership	10,000	10,000
AVOW & Glyndwr University	-	3,000
Carried forward	51,483	302,054

continued...

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2025	2024
	£	£
Brought forward	51,483	302,054
Wrexham County Council	-	755
British Science Association	-	2,200
Sterling Lotteri Cymru	-	10,000
Energy Saving Trust	19,970	-
YMCA - George Williams Collage	6,350	1,350
Cardiff University	-	5,744
Plan International Uk	-	5,890
Tesco Groundworks Healthy Eating	500	-
Freshwater - Wales Climate Week	4,000	-
Public Health Wales	8,224	-
Cardiff Educational Endowment	13,833	-
Lottery Community Foundation	15,918	-
	120,278	327,993

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Affiliation & registration fees	5,835	4,547

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Project delivery	316,056	8,103	324,159
Training	10,240	-	10,240
	326,296	8,103	334,399

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	269,474	268,134
Rates and water	1,526	1,174
Insurance	2,541	1,557
Light and heat	2,126	2,631
Telephone	4,513	5,004
Postage and stationery	2,081	3,001
Repairs & renewals	1,387	6,618
Travel	2,437	8,691
General expenses	986	7,461
Tutors fees & training materia ls etc.	2,475	13,632
Hub grants	-	81,748
Staff training	2,841	2,812
Technology	6,451	6,572
Events	3,907	2,933
Promotion	3,335	1,544
Consultancy	12,400	12,737
Equipment hire	180	360
Depreciation	7,636	8,002
	326,296	434,611

continued...

9. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Project delivery	195	7,908	8,103

Support costs, included in the above, are as follows:

Finance

	2025 Project delivery	2024 Total activities
	£	£
Bank charges	195	191

Governance costs

	2025 Project delivery	2024 Total activities
	£	£
Auditors' remuneration	7,908	7,320

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	7,908	7,320
Depreciation - owned assets	7,636	8,002

continued...

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

12. STAFF COSTS

	2024 £	2024 £
Gross wages	236,049	235,190
Employers National Insurance	19,499	19,151
Employers Pension	13,926	13,793
	269,474	268,134

The average number of employees during the year was 6 (2024 - 7).

No employee received emoluments in excess of £60,000 during the year ended 31 March 2025.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,368	95,958	98,326
Charitable activities			
Project delivery	17,415	314,438	331,853
Training	22,671	-	22,671
Other trading activities	3,585	-	3,585
Investment income	1,569	-	1,569
Total	47,608	410,396	458,004
EXPENDITURE ON			
Raising funds	4,547	-	4,547
Charitable activities			
Project delivery	20,818	418,390	439,208

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Training	2,914	-	2,914
Total	28,279	418,390	446,669
Net gains on investments	1,679	-	1,679
NET INCOME/(EXPENDITURE)	21,008	(7,994)	13,014
Transfers between funds	(170)	170	-
Net movement in funds	20,838	(7,824)	13,014
RECONCILIATION OF FUNDS			
Total funds brought forward	451,285	28,265	479,550
TOTAL FUNDS CARRIED FORWARD	472,123	20,441	492,564

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 April 2024 and 31 March 2025	315,345	10,999	48,752	375,096
DEPRECIATION				
At 1 April 2024	88,297	2,860	44,244	135,401
Charge for year	6,307	220	1,109	7,636
At 31 March 2025	94,604	3,080	45,353	143,037
NET BOOK VALUE				
At 31 March 2025	220,741	7,919	3,399	232,059
At 31 March 2024	227,048	8,139	4,508	239,695

continued...

15. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2024	19,958
Disposals	(930)
At 31 March 2025	19,028
NET BOOK VALUE	
At 31 March 2025	19,028
At 31 March 2024	19,958

There were no investment assets outside the UK.

The valuation of investments is in accordance with market value of the fund as provided by CCLA Investment Management Ltd dated 31 March 2025.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	35,809	8,727
Prepayments	612	374
	36,421	9,101

continued...

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Deferred income	109,984	34,794
Accrued expenses	13,997	20,642
Deferred government grants	51	68
	124,032	55,504

Deferred Income

Balance at 1 April 2024	34,794
Amount released to Incoming Resources	(34,794)
Amount deferred in year	109,984
Balance at 31 March 2025	109,984

Deferred income represents money received in advance of providing training courses, and also grant income received in advance of project commencement in respect of the financial year ended 31 March 2025.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	232,024	35	232,059	239,695
Investments	19,028	-	19,028	19,958
Current assets	221,376	89,214	310,590	288,415
Current liabilities	(34,818)	(89,214)	(124,032)	(55,504)
	437,610	35	437,645	492,564

continued...

19. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	201,625	(43,400)	15,624	173,849
Fixed Asset Fund	235,187	(6,527)	-	228,660
Agored Accreditation and Youth Achievement Award Training	35,311	(210)	-	35,101
	472,123	(50,137)	15,624	437,610
Restricted funds				
Clive Beck	1,500	-	(1,500)	-
Gwirforce	41	(6)	-	35
Trans*form Cymru Project	6,124	-	(6,124)	-
The Big Music Project	8,000	-	(8,000)	-
NVYO - Young People Participation & Engagement	4,776	(4,776)	-	-
	20,441	(4,782)	(15,624)	35
TOTAL FUNDS	492,564	(54,919)	-	437,645

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	60,081	(102,551)	(930)	(43,400)
Fixed Asset Fund	-	(6,527)	-	(6,527)
Agored Accreditation and Youth Achievement Award Training	9,928	(10,138)	-	(210)
Tesco Stronger Starts	500	(500)	-	-
	70,509	(119,716)	(930)	(50,137)
Restricted funds				
Gwirforce	-	(6)	-	(6)
National Voluntary Youth Organisation Grant	95,958	(95,958)	-	-
Garfield Weston Grants	21,681	(21,681)	-	-
Taith Pathway	2,802	(2,802)	-	-
British Science Week	500	(500)	-	-
National Academy for Education Wales	10,000	(10,000)	-	-
Energy Saving Trust - Youth Climate Action Fund	19,970	(19,970)	-	-
NVYO - Young People Participation & Engagement	5,224	(10,000)	-	(4,776)
Cardiff Educational Endowment	13,833	(13,833)	-	-
Waterloo Foundation - Aspiring Champions	1,000	(1,000)	-	-
ArtThem	15,918	(15,918)	-	-
Newport Youth Service Consultations	5,500	(5,500)	-	-
Wales Climate Week	4,000	(4,000)	-	-
Public Health Wales	3,000	(3,000)	-	-
YMCA George Williams College	6,350	(6,350)	-	-
UK Youth Summer Jobs	10,000	(10,000)	-	-
	215,736	(220,518)	-	(4,782)
TOTAL FUNDS	286,245	(340,234)	(930)	(54,919)

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	185,991	15,804	(170)	201,625
Fixed Asset Fund	241,714	(6,527)	-	235,187
Agored Accreditation and Youth Achievement Award Training	23,580	11,731	-	35,311
	451,285	21,008	(170)	472,123
Restricted funds				
Clive Beck	1,500	-	-	1,500
Gwirforce	49	(8)	-	41
Trans*form Cymru Project	6,124	-	-	6,124
The Big Music Project	8,000	-	-	8,000
Community Foundation in Wales	9,382	(9,382)	-	-
Boys & Girls Clubs of Wales	3,210	(3,210)	-	-
AVOW & Glyndwr University	-	(9)	9	-
British Science Week	-	(161)	161	-
NVYO - Young People Participation & Engagement	-	4,776	-	4,776
	28,265	(7,994)	170	20,441
TOTAL FUNDS	479,550	13,014	-	492,564

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	24,937	(10,812)	1,679	15,804
Fixed Asset Fund	-	(6,527)	-	(6,527)
Agored Accreditation and Youth Achievement Award Training	22,671	(10,940)	-	11,731
	47,608	(28,279)	1,679	21,008
Restricted funds				
Gwirforce	-	(8)	-	(8)
National Voluntary Youth Organisation Grant	95,958	(95,958)	-	-
Youth Endowment Fund	35,768	(35,768)	-	-
Inspire	73,560	(73,560)	-	-
Garfield Weston Grants	40,000	(40,000)	-	-
Community Foundation in Wales	-	(9,382)	-	(9,382)
Nationwide	50,000	(50,000)	-	-
Co-op Foundation - Cynethin	51,250	(51,250)	-	-
CADW Myths & Legends	10,000	(10,000)	-	-
Boys & Girls Clubs of Wales	-	(3,210)	-	(3,210)
MAPS - Talk Learn Do	8,950	(8,950)	-	-
Plan Uk	5,890	(5,890)	-	-
AVOW & Glyndwr University	3,000	(3,009)	-	(9)
Lotteri Cymru - Arts & Crafts	10,000	(10,000)	-	-
Taith Pathway	5,744	(5,744)	-	-
British Science Week	500	(661)	-	(161)
National Academy for Education Wales	10,000	(10,000)	-	-
NVYO - Young People Participation & Engagement	9,776	(5,000)	-	4,776
	410,396	(418,390)	-	(7,994)
TOTAL FUNDS	458,004	(446,669)	1,679	13,014

Funds
The Fixed Asset Fund represents the net book value of the Association's fixed assets. These are used for operational purposes in pursuance of the Association's charitable activities.

continued...

19. MOVEMENT IN FUNDS - continued

Clive Beck Bursary this is a restricted fund received from Clive Beck to provide grants to individuals wishing to train in youth work. During the year there was a funds transfer of £1,500 from the Clive Beck fund to the general fund.This relates to Clive Beck expenditure which has been included in unrestricted general fund expenditure in previous years.

Agored Accreditation and Youth Achievement Award Training is an unrestricted fund, the charity generates income by providing training to youth workers.

Gwirforce Fund represents the net book value of the assets held within the fund.

The Trans*form Cymru Project is a restricted fund provided by the Welsh Government in the form of an Equality and Inclusion Grant. The objectives include the undertaking of research and consultation across Wales on the current understanding of professionals who work with young people who identify as trans* and their ability to advise, inform and advocate for them. During the year there was a funds transfer of £6,124 from the Trans fund to the general fund. This relates to trans expenditure which was previously included in unrestricted general fund expenditure.

The Big Music Project is a restricted fund provided by The Big Lottery. Youth Cymru is working as a partner organisation with UK Youth to help deliver the project in Wales. The aim is to create career opportunities within the Music Industry for 18-24 year olds and to use music opportunities to help young people develop employability skills such as team work and project management.During the year there was a funds transfer of £8,000 from The Big Music Prtoject fund to the general fund. This relates to expenditure for the KAYA festival which was previously included in unrestricted general fund expenditure.

National Voluntary Youth Organisation Grant is a restricted fund provided by the Welsh Government in the form of a core funding grant.

Taith P is a restricted funding project to involve youth work professionals across our 5 Nations partnership to promote the aims of Taith and their objectives, building meaningful relationships & help build a shared future vision of experiences for children and young people to benefit from across Wales

Garfield Weston is a restricted fund to deliver essential targeted services to vunerable young people.

National Academy for Educational Leadership Wales is a restricted fund to provide young people with leadership and professional development opportunities.

Energy Saving Trust is a restricted fund to actively involve and mobilise young people in Wales to proactively combat climate change.

British Science Week is a restricted fund to work directly with audiences who are under represented and currently not engaged in science activity.

continued...

19. MOVEMENT IN FUNDS - continued

Fresh Water - Climate Conversations / Wales Climate Week is a restricted fund to deliver the climate action and cliemt conversation projects across two years.

YMCA George Williams College is a restricted fund to run impact networking meetings.

PHW Youth Engagement Programme is a restricted fund to to consult with young people and support Public Health Wales to strengthen youth engagement processes.

Waterloo Foundation Aspirng Champions is a restricted fund to run mentoring sessions for 18-25 year-olds leaving custody across two financial years.

Newport Youth Service Consultations is a restricted fund from Newport Youth Service/County Council to run sector consultation in Newport.

Cardiff Educational Endowment Trust is a restricted fund to run mentoring programmes in school in Cardiff.

Lottery Community Foundation / Art theme is a restricted fund for creative arts projects.

WG Consultations/NVYO Young People Participation & Engagement is core funding provided by Welsh Government.

UK Youth summer jobs is a restricted fund from UK Youth to reduce violent offending and increase engagement in employment, education and training.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,385	2,346
Grants	95,958	95,958
Grant amortisation	17	22
	103,360	98,326
Other trading activities		
Fundraising events	4,059	2,597
Solar electricity income	2,358	988
	6,417	3,585
Investment income		
Deposit account interest	6,720	1,569
Charitable activities		
Youth Achievements Awards	9,928	-
Training income	25,099	22,671
Office rental	14,443	3,860
Grants	120,278	327,993
	169,748	354,524
Total incoming resources	286,245	458,004
EXPENDITURE		
Raising donations and legacies		
Affiliation & registration fees	5,835	4,547
Charitable activities		
Wages	269,474	268,134
Rates and water	1,526	1,174
Insurance	2,541	1,557
Carried forward	273,541	270,865

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025	2024
	£	£
Charitable activities		
Brought forward	273,541	270,865
Light and heat	2,126	2,631
Telephone	4,513	5,004
Postage and stationery	2,081	3,001
Repairs & renewals	1,387	6,618
Travel	2,437	8,691
General expenses	986	7,461
Tutors fees & training materia ls etc.	2,475	13,632
Hub grants	-	81,748
Staff training	2,841	2,812
Technology	6,451	6,572
Events	3,907	2,933
Promotion	3,335	1,544
Consultancy	12,400	12,737
Equipment hire	180	360
Depreciation of tangible fixed assets	7,636	8,002
	326,296	434,611
Support costs		
Finance		
Bank charges	195	191
Governance costs		
Auditors' remuneration	7,908	7,320
Total resources expended	340,234	446,669
Net (expenditure)/income	(53,989)	11,335

THE WELSH ASSOCIATION OF YOUTH CLUBS

England & Wales - Charity number 1163959

Accounts

REGISTERED COMPANY NUMBER: 02646433 (Wales)
REGISTERED CHARITY NUMBER: 1163959

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2024

for

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Ashmole & Co
Chartered Certified Accountants
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

The Welsh Association of Youth Clubs
Trading as Youth Cymru

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for the Year Ended 31 March 2024

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The Welsh Association of Youth Clubs
Trading as Youth Cymru

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity operated during the year from its registered office in Treforest in the name of Youth Cymru. The Objectives of the Charity are, for the benefit of the public in Wales, alone or in conjunction with others, to help young people to develop their physical, mental and spiritual capacities so that they grow to full maturity as individuals and as members of society, in order that their condition of life may be improved.

Youth Cymru provides services and support for the youth sector in Wales, both directly through its programmes, projects and activities, as well as through its partnership work via organisational membership. Membership ranges from small voluntary sector organisations to more extensive statutory sector services. Youth Cymru continues to work to support these groups to improve their effectiveness and encouraging the formation of new clubs and groups.

During this period it has operated in all 22 local authority areas of Wales working towards drawing in additional substantial income and resources for the sector and providing vital support to young people, youth workers and the youth organisations.

The Charity is funded from several sources including a grant from the Welsh Government which supports core charity activities. Additionally, grants are received for specific projects and programmes, gifts/donations, and training income. All money raised by or on behalf of the Charity are applied to further its charitable objectives.

Significant activities, including public benefit

The trustees confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act with regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning for future activities.

During this year, the Charity has continued to provide services and operate projects in accordance with the objectives set out in our Articles of Association.

ACHIEVEMENT AND PERFORMANCE

2023-2024 has been a transformative year for Youth Cymru. Despite the challenges posed by a rapidly changing youth sector, we continued to empower young people across Wales, delivering impactful projects and services that promote personal growth, community engagement, and wellbeing. This report outlines our key achievements, including the successful delivery of national projects, expansion into new areas of work, and partnerships that have extended our reach. Our commitment to youth work, young people's mental health, extending opportunities to enable skills development for young people and professionals remains central to our mission, as reflected in our diverse activities over the past year.

Organisational Overview

Youth Cymru's mission is to support the holistic development of young people across Wales, empowering them to realise their full potential through a diverse range of creative, educational, and personal growth opportunities. Our programmes primarily target young people aged 11-25, with a strong focus on fostering inclusivity, building resilience, and cultivating leadership. We place particular emphasis on youth mobility, ensuring that young people across Wales have access to enriching experiences regardless of their geographic or socio-economic backgrounds. Through our youth work programmes, social action initiatives, and accredited qualifications, we empower young people to make meaningful contributions to their communities. Additionally, we are committed to the professional development of the youth workforce in Wales, offering accredited training and facilitating national networking groups. These platforms enable professionals to develop and share best practices, ensuring continuous improvement and high standards in youth work across the nation.

Strengthening Our Presence in North and South East Wales

This year, we have significantly extended and consolidated our presence in Wrexham and Newport, expanding our reach to meet the specific needs of these communities. By increasing our on-the-ground services and deepening our local partnerships, we have been able to offer tailored support to young people facing social, financial, and educational challenges in these regions. In Wrexham, strengthened collaborations with organisations such as WCD Young Carers and EYST, and in Newport with Newport Youth Service and Urban Circle, have enabled us to deliver critical services, including access to sexual health resources, mental health workshops, and creative arts programmes.

These efforts have solidified our role as a key provider of youth services across both North and South East Wales, extending our reach to support marginalized groups such as young carers, asylum seekers, and youth at risk of exclusion. Through our increased presence, we have been able to create safe spaces, provide vital resources, and ensure that more young people in these regions receive the support they need to thrive.

In Newport, we have consolidated our presence by actively responding to local needs, expanding our services to address the challenges faced by young people in the region. Through collaboration with local youth groups and services, we've delivered social action projects, employability workshops, and creative development programs that help young people build confidence, develop skills, and access opportunities they may not have otherwise. Our work in Newport has been driven by a commitment to understanding the specific needs of the community and ensuring our programs are accessible, impactful, and responsive.

Expanding Impact and Enhancing Services

Through these expansions , Youth Cymru has not only increased its geographical reach but has also enhanced the scope and quality of services offered to young people. We are committed to ensuring that no young person in Wales is left behind, regardless of their location or circumstances. By working closely with community partners and leveraging our national network of over 400+ youth sector members, we've been able to promote our projects widely and ensure that our programmes remain relevant, responsive, and impactful.

Looking forward, our focus remains on deepening these community ties and continuing to grow our presence in underserved areas, ensuring that all young people in Wales have the opportunity to thrive.

Key Achievements 2023-2024

1. Securing Funding and Expanding Projects
This year, one of our primary objectives was to secure significant funding to not only sustain but also expand our ongoing projects. These funds were strategically directed towards initiatives focused on promoting equality, diversity, digital inclusion, and overall wellbeing for young people across Wales. Through the generous support of various funding bodies and partners, we were able to achieve several key milestones, each contributing to the empowerment and development of young people. Some notable highlights include:

- Equality, Diversity, and Inclusion: In collaboration with Plan UK, we delivered impactful workshops aimed at addressing problematic gender behaviours, particularly among young boys. These workshops focused on breaking down harmful stereotypes, promoting healthy masculinity, and fostering respect and equality in peer relationships. By engaging young people in discussions around gender equity, we provided a safe space for reflection and learning, equipping participants with the skills to challenge societal norms and encourage more inclusive behaviour in their communities.

- Digital Inclusion: Recognising the growing importance of digital access, we launched a series of initiatives aimed at bridging the digital divide for disadvantaged young people. Through our Vodafone SIM card initiative, we provided hundreds of young people with free data and devices, enabling them to participate in online learning, apply for jobs, and stay connected with essential services. By offering these resources, we ensured that young people, especially those from low-income backgrounds, had the necessary tools to thrive in an increasingly digital world.

- Health and Wellbeing: Supporting the mental health and wellbeing of young people remained a top priority throughout the year. In Wrexham, our Wellbeing Workshops focused on using art as a therapeutic tool, helping young people express their emotions and cope with the stresses of daily life. These workshops provided a creative outlet where participants could explore various mediums, including painting and drawing, in a supportive group setting. Following the success of these sessions, we plan to expand the programme to introduce new forms of creative therapy, such as pottery and sculpture, offering even more diverse ways for young people to engage in self-care and emotional expression.

Through these initiatives, our ability to secure vital funding not only allowed us to maintain the high standard of our existing programs but also to grow our services to reach more young people in need. By expanding the scope of our projects, we continue to play a crucial role in promoting equality, bridging the digital divide, and supporting the mental health and wellbeing of young people across Wales.

2. Youth Participation and Leadership Development
Youth Cymru remains deeply committed to fostering youth leadership and encouraging active participation in decision-making processes. This year, we made significant strides in empowering young people to take on leadership roles and influence both our organisation's direction and their own communities. Our focus on youth participation has not only amplified the voices of young people but has also provided them with valuable skills and experiences to support their personal and professional growth.

Key achievements include:

- Llais Ifanc: Our flagship young leaders' group, Llais Ifanc, experienced significant growth this year with the addition of 15 new members, bringing the total to 27 active participants. These young leaders played an integral role in driving youth-led social action projects, addressing key issues such as climate change, mental health, and social justice. Beyond leading community-based initiatives, members of Llais Ifanc were also actively involved in shaping our organization's governance, ensuring that youth perspectives were represented at the highest levels. Their contributions have been instrumental in enhancing the relevance and impact of our work, and their leadership continues to inspire their peers and communities.

- New Trustees: We are proud to have welcomed two new trustees to our board this year. These appointments mark an important step in ensuring that a broad range of perspectives, including those of young people, influence the strategic direction of Youth Cymru. The inclusion of these new trustees brings fresh insights into our governance discussions, with a particular focus on enhancing youth services, expanding community engagement, and driving organisational development. By integrating new voices into our leadership structure, we are fostering inclusivity while ensuring the ongoing growth and relevance of the organization.

- Youth Academy Partnership: In an exciting collaboration with the National Academy for Educational Leadership, we launched the Youth Academy Partnership, which focuses on bridging the gap between youth work and formal education. This initiative provides young people with leadership and professional development opportunities through structured youth work integrated within educational settings. Participants engage in a range of activities, from leadership training to mentorship, empowering them to take on roles of responsibility within their schools and communities. This partnership not only enriches the personal development of young people but also highlights the vital role youth work plays in supporting educational outcomes and fostering well-rounded leaders.

Through these initiatives, Youth Cymru continues to cultivate a culture of youth participation and leadership, where young people are empowered to make meaningful contributions to both their communities and our organization. By offering opportunities for leadership, governance involvement, and professional development, we are equipping the next generation of leaders with the skills, confidence, and support they need to thrive.

3. Employment, Skills, and Life Skills Development

Youth Cymru remains steadfast in its commitment to enhancing employability, life skills, and the personal development of young people across Wales. By offering targeted training, accredited qualifications, and innovative projects, we are empowering young people to gain the skills, confidence, and experiences needed to thrive in both their personal and professional lives. This year, we exceeded our targets and saw remarkable progress in several key areas:

- Accreditation and Training: We successfully delivered: 228 Youth Achievement Awards (YAA) and 667 Agored Cymru qualifications, far surpassing our initial expectations. These qualifications provided young people with formal recognition of their skills and achievements, covering a wide range of topics such as leadership, communication, teamwork, and community involvement. By earning these credits, participants not only improved their employability prospects but also built the confidence to take on new challenges in their personal lives and within their communities. The success of these accredited programs highlights Youth Cymru's role as a leader in youth development, offering pathways that are both accessible and impactful for young people from diverse backgrounds.

- AVOW Youth Podcast: One of our standout projects this year was the AVOW Youth Podcast, a youth-led initiative designed to give young people a platform to explore and discuss issues important to them while developing media and communication skills. Through hands-on training, participants learned the entire process of podcast creation, from research and scriptwriting to editing and production. The podcast covered a wide range of topics, including the experiences of young carers, youth wellbeing, mental health, and social issues relevant to their peers. This project not only provided valuable media skills but also fostered a sense of ownership and empowerment, as participants were able to raise awareness and engage their communities in important conversations. The AVOW Youth Podcast has become an inspiring example of how creative platforms can be used to develop both technical skills and self-expression among young people.

- Employment and Life Skills Development: In addition to formal qualifications and creative initiatives, we continued to offer workshops and support programmes aimed at enhancing key life skills such as financial literacy, job application techniques, and interview preparation. These workshops were designed to equip young people with practical tools for entering the workforce and managing their personal lives more effectively. Participants were provided with guidance on creating CVs, preparing for interviews, and building resilience in the face of job market challenges. By focusing on both employability and essential life skills, we have been able to offer young people a holistic development experience, ensuring they are well-prepared for the future.

Through our accredited programmes, creative projects like the AVOW Youth Podcast, and life skills workshops, Youth Cymru continues to make a tangible difference in the lives of young people. We are committed to providing opportunities that not only enhance employability but also foster personal growth, resilience, and confidence, ensuring that young people across Wales are equipped with the skills they need to succeed in all aspects of life.

4. Strategic Partnerships and Collaborations

The success we've achieved this year is largely a result of the robust strategic partnerships and collaborations we've fostered with key organisations. These partnerships have allowed us to expand our reach, enhance our resources, and deliver critical services to marginalised and at-risk young people across Wales. Some key partnerships that contributed to our impact include:

- Principality Building Society: Their support played a pivotal role in enhancing the facilities and resources available to marginalised young people in Wales. By funding initiatives that improved physical and digital infrastructure, we were able to create more inclusive, safe spaces where young people can access educational resources, wellbeing support, and personal development programs. This partnership has been instrumental in ensuring that even the most vulnerable youth have the environment and tools they need to succeed.

- Nationwide Building Society: Our continued partnership with Nationwide Building Society supported the growth of the Aspiring Champions Project, a programmed aimed at helping at-risk youth transitioning out of custody. This project focuses on reintegration, offering mentorship, skills development, and emotional support to young people as they re-enter society. With Nationwide's backing, we've been able to expand the scope of the project, reaching more participants and providing them with tailored resources to foster resilience, build life skills, and reduce the likelihood of reoffending. This collaboration remains a cornerstone in our efforts to address youth crime prevention and support rehabilitation.

- Garfield Weston Foundation: Funding from the Garfield Weston Foundation enabled us to significantly expand our work in North Wales, particularly by facilitating strategic partnerships with organisations like WCD Young Carers and the Ethnic Youth Support Team (EYST). These collaborations allowed us to deliver essential, targeted services to vulnerable young people, including young carers, asylum seekers, and ethnic minority youth. Key initiatives supported through this funding included access to sexual health services, which provided critical education and resources for maintaining safe and healthy lifestyles, and digital inclusion support, which helped young people bridge the digital divide by equipping them with devices and internet access for education and employment opportunities. Additionally, we were able to offer specialized workshops focused on mental health, wellbeing, and leadership development, tailored to the unique needs of these marginalized groups.

- SewGood Initiative: A major highlight this year was the SewGood Project, which provided accredited sewing and upcycling workshops to young people aged 11-25. The workshops offered participants opportunities to develop new skills, gain qualifications, and build resilience and problem-solving abilities. By bringing young people together in creative activities, we promoted wellbeing and encouraged self-expression, particularly for those living in financial deprivation, young carers, POC communities, asylum seekers, and those at risk of exclusion from education or involvement with the criminal justice system.

Through these partnerships, we've been able to extend the breadth and depth of our services, ensuring that young people across Wales have access to the resources, guidance, and support they need to overcome challenges and achieve their potential. Our collaborative approach not only amplifies the impact of each project but also reinforces the importance of a collective effort in supporting youth development and empowerment.

5. Sector Leadership and Representation

Youth Cymru continues to play a pivotal role in shaping the landscape of youth work policy and services across Wales. Through active engagement in strategic discussions, national conferences, and sector-wide initiatives, we ensure that the voices and needs of young people are represented at every level of decision-making. Our leadership extends across a variety of platforms, highlighting our ongoing commitment to innovation, excellence, and the development of forward-thinking youth services. Key highlights from this year include:

- Youth Work Excellence Awards: Youth Cymru took an active role in shaping the future of youth work by participating in the judging of the Youth Work Excellence Awards, which celebrate innovation and outstanding achievements within the sector. By recognizing and promoting best practices, we helped shine a light on pioneering programmes and individuals who have made a tangible difference in the lives of young people. This involvement not only reflects our commitment to high standards in youth work but also positions us as key contributors to the continuous improvement of services across Wales.

- Strategic Youth Sector Support: Over the past year, Youth Cymru has continued to play an active role in strategic meetings with the Welsh Government and a broad range of partner organisations. As a national voluntary voice for young people, we have been instrumental in bridging the gap between policymakers and the real-world experiences of youth across Wales. These meetings have provided us with valuable opportunities to influence and shape the development of national policies on key issues such as digital safety, youth mobility, mental health, and education.

Our involvement ensures that policy discussions are informed by the lived experiences of young people, allowing us to advocate for practical solutions that meet their needs. We have been particularly influential in advancing initiatives focused on digital literacy and online safety, helping to create frameworks that protect young people while promoting equitable access to digital resources. Our work in this area highlights the importance of ensuring all young people, regardless of background, are equipped with the tools they need to succeed in an increasingly digital world.

Additionally, our contributions to youth mobility developments in Wales as part of our Cross Nations Partnership have been critical in ensuring that young people across Wales have access to the same opportunities for education, personal growth, and employment, regardless of their geographic location. Through these efforts, we continue to demonstrate the vital role of the voluntary sector in shaping policies that reflect the needs and aspirations of young people, ensuring their voices are central to the decision-making process.Our unique position as a grassroots organisation, working directly with young people, has allowed us to bring practical, on-the-ground insights to policy discussions, ensuring that the voices of youth are not only heard but are at the forefront of decision-making. Our leadership in areas such as digital literacy* and online safety has been particularly impactful, contributing to the creation of frameworks that protect young people in the digital age while also promoting their digital inclusion. These efforts reflect our commitment to ensuring that all young people, regardless of their socio-economic background or location, have access to safe and equitable opportunities for education, personal growth, and employment.

Our work on youth mobility policy has been instrumental in shaping strategies that promote equitable access to opportunities for young people across Wales, particularly those in rural or marginalized communities. By leading best practice in these discussions, we have helped create a policy environment that supports young people in overcoming barriers to mobility, ensuring they can fully participate in educational, social, and employment opportunities. Through our leadership, we have demonstrated the vital importance of the voluntary sector's role in informing and shaping policy, acting as a bridge between young people's lived experiences and the strategic objectives of national policymakers. This ensures that future policies are not only effective but also truly responsive to the needs and aspirations of the youth we serve.

- Youth Work Conference: Although the Youth Work Conference was postponed this year, our commitment to sector leadership and knowledge-sharing remains unwavering. We continue to plan and prepare for future workshops and conferences where we aim to foster collaboration among youth workers, educators, and policymakers. These gatherings will provide a platform for exchanging ideas, exploring innovative solutions, and sharing best practices that can enhance the effectiveness and reach of youth services across Wales. In particular, we are focused on leading discussions around inclusivity, mental health support, and digital engagement, ensuring that the sector remains responsive to the evolving needs of young people in a post-pandemic world.

- Representation in Key Networks: Youth Cymru's leadership extends beyond national policy and events, as we actively represent the youth sector in several key networks and working groups. By participating in cross-sector collaborations, we ensure that youth services remain connected with broader societal goals, such as reducing inequality, promoting sustainability, and fostering social justice. Our representation in these networks allows us to advocate for the rights and needs of marginalized young people while contributing to a unified vision for the future of youth work in Wales.

Through our sector leadership and representation, Youth Cymru continues to drive positive change, ensuring that young people are not only heard but also actively shaping the policies and services that impact their lives. Our proactive engagement with government, partners, and the broader youth work community demonstrates our ongoing commitment to advancing the sector and improving outcomes for young people across Wales.

6. Youth Participation and Decision-Making

Youth Cymru remains deeply committed to embedding youth participation at the heart of our organisational processes, ensuring that young people play an active role in shaping the services and policies that affect their lives. By creating meaningful opportunities for young people to engage in decision-making, we empower them to influence change and become leaders in their communities. This year, we made significant progress in amplifying the voices of young people across Wales, with several key initiatives driving this forward:

- Youth Hustings Events: We successfully organised two highly impactful Youth Hustings events, one in North Wales and the other in South Wales, providing young people with a platform to engage directly with local decision-makers. These events allowed participants to ask critical questions, voice their concerns, and influence discussions on the future of youth services in their regions. The hustings were particularly effective in bridging the gap between young people and policymakers, fostering a greater understanding of the issues that matter most to youth, including mental health support, educational opportunities, and social justice. The events also provided valuable insights for local authorities and youth service providers, ensuring that young people's perspectives are considered in future planning and service delivery.

- Consultation with "Hard-to-Reach" Groups: Recognising the importance of inclusivity, we conducted extensive consultations with over 100 young people from marginalised and "hard-to-reach" communities. These consultations included focus groups, roadshows, and targeted outreach efforts to ensure that young people from diverse backgrounds-such as ethnic minorities, young carers, LGBTQ+ youth, and those facing socio-economic challenges-were represented. By engaging with these groups, we ensured that their unique experiences and needs were not only heard but also integrated into our future planning and service development. The feedback gathered from these consultations has directly influenced our strategic priorities, guiding us to develop more accessible and inclusive services that cater to the most vulnerable young people in Wales.

- Youth-Led Governance: In addition to organising events and consultations, we further strengthened our commitment to youth participation by embedding young people into our governance structures. This year, young leaders from our Llais Ifanc group played a key role in contributing to our decision-making processes, offering fresh perspectives on our policies, projects, and organisational direction. Their input has been invaluable in ensuring that Youth Cymru remains responsive to the evolving needs of young people. By integrating young voices into every level of our work, from program design to strategic planning, we continue to uphold our mission of youth-led development and leadership.

- Ongoing Engagement and Feedback Mechanisms: Beyond formal events and consultations, we have established ongoing feedback mechanisms to maintain a continuous dialogue with young people. Through online surveys, social media engagement, and regular check-ins with youth participants, we have created multiple channels for young people to share their thoughts and ideas. This feedback loop allows us to stay agile and responsive, ensuring that our programs remain relevant and impactful. Young people are not only contributors to these conversations but are also empowered to take ownership of projects, fostering a greater sense of agency and leadership within their communities.

Through these initiatives, Youth Cymru has reinforced its commitment to ensuring that young people are at the centre of our decision-making processes. By providing platforms for dialogue, actively seeking the voices of marginalized groups, and embedding youth participation in our governance structures, we continue to lead the way in fostering an inclusive and youth-driven approach to shaping the future of youth services in Wales.

FINANCIAL REVIEW

Financial position

The results for the year and financial position of the Charity are as shown in the annexed financial statements.

The net surplus for the year amounted to £13,014 (2023 - deficit £44,007). A surplus of £21,808 (2023 - deficit £38,590) is attributed to unrestricted funds and a deficit of £7,994 (2023 - £5,135) to restricted funds.

At 31 March 2024 the balance on the unrestricted funds amounted to £472,123 (2023 - £451,285) and the balance on the restricted funds amounted to £20,441 (2023 - £28,265).

Principal funding sources

During the year the Charity was awarded funding of £95,958 (2023 £90,486) by the Welsh Government, in relation to the National Voluntary Youth Organisations (NVYO) Grant Scheme. The Award provides core funding, to help it to continue to achieve its main charitable objectives.

During the year, the Charity was awarded funding of £51,250 (2023 £46,028) by The Co Op Foundation, to provide youth groups across Wales with opportunities to work together to reason and identify needs within their communities.

During the year, the Charity was awarded funding of £35,768 (2023 £20,000) from the Youth Endowment Fund. The Youth Endowment Fund supports programmes and community partnerships across England and Wales working with children at risk of being drawn into crime and violence, and builds up knowledge of what works to prevent that.

During the year, the Charity was awarded funding of £76,310 (2023 £85,312) from UK Youth. The funding was provided to carry out various projects during the year including Inspire and Be Internet Citizens.

During the year, the Charity was awarded funding of £40,000 (2023 £nil) from Garfield Weston. The funding was provided to expand work in North Wales, to deliver essential targeted services to vunerable young people.

During the year, the Charity was awarded funding of £50,000 (2023 £nil) from Nationwide. The funding was provided to support the growth of the aspiring champions project, a project aimed at helping at risk youth transitioning out of custody.

FINANCIAL REVIEW

Reserves policy

Youth Cymru's policy is to maintain a prudent level of reserves in order to fund any deficit and to meet unexpected outgoings.

At the end of the year the Association's total reserves amounted to £492,564 (2023 £479,550). However, of this, free reserves amounted to £197,158 (2023 £180,039)

The Fixed Asset Fund of £235,187 (2023 £241,714) represents the net book value of the Association's fixed assets held in property. This is represented by the property from which the Association operates. All fixed assets are used for operational purposes in pursuance of the Association's charitable activities. The value of the fund could only be realised by disposing of the Association's property. Whilst this would provide funds in the short term that could be used to further the Association's objectives, it would also result in an increase in operational costs, because of the resulting need to lease premises. The Trustees do not consider this to be a wise use of its resources.

Reserves amounting to £35,311 (2023 £23,580) have been designated for future work to be carried out in respect of the Agored Accreditation and Youth Achievement Award Training.

Restricted funds at the end of the year amounted to £20,441 (2023 £28,265). Further details are given in note 19 to the financial statements.

FUTURE PLANS

As we look to the future, Youth Cymru is committed to building on the momentum we've established across Wales, particularly in Wrexham and Newport. This year, we have been diligently developing a new **five-year strategy**, which will be launched in 2024. This strategy has been shaped through extensive consultation with young people, community members, and stakeholders across the youth sector. We have engaged in in-depth discussions to identify the evolving needs and aspirations of young people in Wales, ensuring that our future direction is guided by their voices.

Our new strategy will focus on expanding our youth work programs, strengthening partnerships, and creating innovative initiatives that address key challenges such as mental health, social exclusion, and employability. We will continue to offer creative, inclusive opportunities for young people to develop leadership skills, resilience, and a sense of community. By leveraging our growing network of over 300 partners and our established presence in key areas, we will ensure that all young people in Wales have access to the support and resources they need to achieve their full potential.

We are excited to launch this strategy in 2024 and embark on a new chapter, which will guide our mission and growth over the next five years, further empowering young people and creating lasting positive change across Wales.

2023-2024 has been a year of growth, collaboration, and innovation for Youth Cymru. We have exceeded many of our goals, delivering impactful projects that have supported young people across Wales. Our work in Wrexham, Newport, and beyond has been strengthened by invaluable partnerships, allowing us to expand our reach and provide critical support to some of the most marginalised communities.

We have embraced new opportunities, deepened our partnerships, and responded to the evolving needs of young people with resilience and creativity. Our achievements this year, from delivering accredited qualifications to fostering leadership through social action, are just the beginning.

As we look to the future, we are excited to launch our new five-year strategy in 2024, which will guide our mission and growth, ensuring that young people across Wales have the resources and opportunities they need to thrive in an ever-changing world. Together with our partners, staff, and the incredible young people we serve, we are ready to build on this success and continue making a lasting positive impact across Wales. The future is bright, and we are excited for what's to come.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is operated in accordance with its Memorandum and Articles of Association, which were last amended on 14 March 2015. It is registered as a Charity with the Charities Commission. The Board of Trustees has ultimate responsibility for the management and financial matters of Youth Cymru.

Recruitment and appointment of new trustees

As set out in the Articles of Association, one third of the Trustees must retire annually. They may be re-elected. Trustees may be elected at the Annual General Meeting of the Board or Special Meeting called for that purpose. The Articles of Association also empower the Board of Trustees to appoint any member of Youth Cymru as a member of the Board by way of addition to the Board. Nominations to the Board of Trustees are from within the serving membership of the Executive Committee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Responsibility for the day to day running of the Organisation is delegated as appropriate the Joint Chief Executives.

Members of the Board of Trustees, who are directors for the purposes of the Companies Act and trustees for the purposes of charity law, who served during the year, are listed on page 13.

The Board of Trustees meets on a regular basis to take decisions on behalf of the Charity. Recommendations in respect of financial and staffing issues are made to the Board by a sub-committee - The Resources Committee - which is chaired by Anthony Hill.

Induction and training of new trustees

New trustees are directed towards guidance issued by The Charity Commission and provided by a bespoke induction programme depending on individual experience and needs.

Wider network

As one of a number of voluntary organisations providing services in the youth sector in Wales, the charity works alongside, and cooperates with, a variety of other statutory and non-statuary bodies. It also belongs to a number of umbrella organisations, including the Council for Wales of Voluntary Youth Services. Many services are provided to, and run in conjunction with, the Statutory Sector, especially local authorities.

Youth Cymru also works in partnership with similar organisations in the other countries of the UK and the Republic of Ireland, including UK Youth, Youth Scotland, Youth Action Northern Ireland and Youth Work Ireland.

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. During the year, the Board has reviewed each of the charity's operations and activities as part of an overall risk assessment approach. All new ventures are appraised, on the basis of significant risks being identified, with policies and procedures put into place to minimise such risks.

As mentioned above, decisions are taken by the Board of Trustees, which meets on a regular basis, having taken appropriate recommendations from the Resources Committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02646433 (Wales)

Registered Charity number

1163959

Registered office

Unit D
Upper Boat Trading Estate
Treforest
Mid Glamorgan
CF37 5BP

Trustees
E L Chivers Chairperson
A J Fry Vice Chairperson (resigned 27/1/24)
K R Coates Treasurer
A R Hill
C A Curzon Hole
C Ryan
N Sudarsan
R Frost
G J Jones
I Bater
S M Cullen (appointed 11/11/23)
V Kolovou (appointed 11/11/23)

Auditors
Ashmole & Co
Chartered Certified Accountants
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

Bankers
HSBC Bank Plc
56 Queen Street
Cardiff
CF10 2PX

Joint Chief Executive & Secretary
M Ryan
J Griffiths

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of The Welsh Association of Youth Clubs for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Ashmole & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 9.11.2024 and signed on its behalf by:

.....

K R Coates - Trustee

Opinion
We have audited the financial statements of The Welsh Association of Youth Clubs (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31 March 2024 and of its incoming resources and application of resources, including 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 Auditors' 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 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 Report of the Independent Auditors 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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statement, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessments of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, and the Companies Act 2006. We performed audit procedures to detect non-compliance which may have a material impact on the financial statements which included reviewing financial statement disclosures.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to any significant, unusual transactions and transactions entered into outside the normal course of business.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Keith

for and on behalf of Ashmole & Co
Chartered Certified Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

Date: 11/12/2024.

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,368	95,958	98,326	95,117
Charitable activities	5				
Project delivery		17,415	314,438	331,853	184,714
Training		22,671	-	22,671	20,940
Other trading activities	3	3,585	-	3,585	4,292
Investment income	4	1,569	-	1,569	827
Other income		-	-	-	927
Total		47,608	410,396	458,004	306,817
EXPENDITURE ON					
Raising funds	6	4,547	-	4,547	6,032
Charitable activities	7				
Project delivery		20,818	418,390	439,208	341,690
Training		2,914	-	2,914	3,905
Total		28,279	418,390	446,669	351,627
Net gains on investments		1,679	-	1,679	803
NET INCOME/(EXPENDITURE)		21,008	(7,994)	13,014	(44,007)
Transfers between funds	19	(170)	170	-	-
Net movement in funds		20,838	(7,824)	13,014	(44,007)
RECONCILIATION OF FUNDS					
Total funds brought forward		451,285	28,265	479,550	523,557
TOTAL FUNDS CARRIED FORWARD		472,123	20,441	492,564	479,550

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	14	239,695	247,697
Investments	15	19,958	18,279
		259,653	265,976
CURRENT ASSETS			
Debtors	16	9,101	338
Cash at bank and in hand		279,314	437,377
		288,415	437,715
CREDITORS			
Amounts falling due within one year	17	(55,504)	(224,141)
NET CURRENT ASSETS		232,911	213,574
TOTAL ASSETS LESS CURRENT LIABILITIES		492,564	479,550
NET ASSETS		492,564	479,550
FUNDS	19		
Unrestricted funds		472,123	451,285
Restricted funds		20,441	28,265
TOTAL FUNDS		492,564	479,550

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2024

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9.11.2024 and were signed on its behalf by:

.....
K R Coates - Trustee

The notes form part of these financial statements

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(159,632)	120,547
Net cash (used in)/provided by operating activities		(159,632)	120,547
Cash flows from investing activities			
Interest received		1,569	827
Net cash provided by investing activities		1,569	827
Change in cash and cash equivalents in the reporting period		(158,063)	121,374
Cash and cash equivalents at the beginning of the reporting period		437,377	316,003
Cash and cash equivalents at the end of the reporting period		279,314	437,377

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	13,014	(44,007)
Adjustments for:		
Depreciation charges	8,002	8,488
Gain on investments	(1,679)	(803)
Interest received	(1,569)	(827)
(Increase)/decrease in debtors	(8,763)	7,024
(Decrease)/increase in creditors	(168,637)	150,672
Net cash (used in)/provided by operations	(159,632)	120,547

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	437,377	(158,063)	279,314
	437,377	(158,063)	279,314
Total	437,377	(158,063)	279,314

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs have been allocated between the activities either by direct allocation or apportionment in the ratio of income received from the activities

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on reducing balance and 15% on reducing balance

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Individual fixed assets costing £500 or more are capitalised at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value of each asset over it's expected life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds
The general fund can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds that are used for a designated purpose are segregated from the general fund..

Designated funds

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
The Fixed Asset Fund is a designated fund representing the net book value of the Association's fixed assets. In addition to a small amount of office equipment and furniture, this is mainly represented by the property from which the Association operates. All fixed assets are used for operational purposes in pursuance of the Association's charitable activities.

Agored Accreditation and Youth Achievement Awards
The Agored Accreditation and Youth Achievements Award Fund is a designated fund which has been set aside at the discretion of the trustees for the continuation of this work in all areas of Wales.

Restricted funds
Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	2,346	4,601
Grants	95,958	90,486
Grant amortisation	22	30
	98,326	95,117

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Welsh Assembly Government	95,958	90,486

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	2,597	2,353
Solar electricity income	988	1,939
	3,585	4,292

continued...

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,569	827

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Office & bike rentals	Project delivery	3,860	3,314
Grants	Project delivery	327,993	181,400
Youth Achievements Awards	Training	-	10,600
Training income	Training	22,671	6,240
Grants	Training	-	4,100
		354,524	205,654

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Welsh Assembly Government	19,776	-
UK Youth	76,310	85,312
Co-op Foundation	51,250	46,028
Community Foundation in Wales	-	11,000
MAPS - Youth Checkpoints	8,950	-
Youth Endowment Fund	35,768	20,000
Royal Socierty of Chemistry	-	2,000
Nationwide - Charity Trust	50,000	-
Garfield Weston	40,000	-
Swansea University	7,000	2,400
Newport Live Talking Shops	-	15,550
Boys & Girls Clubs of Wales	-	3,210
National Academy for Educatipnal Leadership	10,000	-
AVOW & Glyndwr University	3,000	-
Wrexham County Council	755	-
British Science Association	2,200	-
Sterling Lotteri Cymru	10,000	-
YMCA - George Williams Collage	1,350	-
Cardiff University	5,744	-
Plan International Uk	5,890	-
	327,993	185,500

continued...

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Affiliation & registration fees	4,547	6,032

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Project delivery	431,697	7,511	439,208
Training	2,914	-	2,914
	434,611	7,511	442,122

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	268,134	242,899
Rates and water	1,174	1,552
Insurance	1,557	1,240
Light and heat	2,631	1,549
Telephone	5,004	6,410
Postage and stationery	3,001	2,455
Repairs & renewals	6,618	9,047
Travel	8,691	13,349
General expenses	7,461	791
Tutors fees & training materia ls etc.	13,632	4,280
Hub grants	81,748	28,112
Staff training	2,812	1,890
Technology	6,572	4,369
Events	2,933	1,265
Promotion	1,544	1,104
Consultancy	12,737	3,357
HR Support	-	5,850
Equipment hire	360	406
Depreciation	8,002	8,488
	434,611	338,413

continued...

9. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Project delivery	191	7,320	7,511

Support costs, included in the above, are as follows:

Finance

	2024 Project delivery	2023 Total activities
	£	£
Bank charges	191	222

Governance costs

	2024 Project delivery	2023 Total activities
	£	£
Auditors' remuneration	7,320	6,960

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	7,320	6,960
Depreciation - owned assets	8,002	8,488

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

12. STAFF COSTS

	2024	2023
	£	£
Gross wages	235,190	212,215
Employers National Insurance	19,151	17,951
Employers Pension	13,793	12,733
	268,134	242,899

The average number of employees during the year was 7 (2023 - 6).

No employee received emoluments in excess of £60,000 during the year ended 31 March 2024.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,631	90,486	95,117
Charitable activities			
Project delivery	3,314	181,400	184,714
Training	20,940	-	20,940
Other trading activities	4,292	-	4,292
Investment income	827	-	827
Other income	927	-	927
Total	34,931	271,886	306,817
EXPENDITURE ON			
Raising funds	6,032	-	6,032
Charitable activities			
Project delivery	64,387	277,303	341,690
Training	3,905	-	3,905
Total	74,324	277,303	351,627
Net gains on investments	803	-	803
NET INCOME/(EXPENDITURE)	(38,590)	(5,417)	(44,007)
Transfers between funds	(282)	282	-
Net movement in funds	(38,872)	(5,135)	(44,007)

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	490,157	33,400	523,557
TOTAL FUNDS CARRIED FORWARD	451,285	28,265	479,550

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 April 2023 and 31 March 2024	315,345	10,999	48,752	375,096
DEPRECIATION				
At 1 April 2023	81,990	2,640	42,769	127,399
Charge for year	6,307	220	1,475	8,002
At 31 March 2024	88,297	2,860	44,244	135,401
NET BOOK VALUE				
At 31 March 2024	227,048	8,139	4,508	239,695
At 31 March 2023	233,355	8,359	5,983	247,697

15. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2023	18,279
Additions	1,679
At 31 March 2024	19,958
NET BOOK VALUE	
At 31 March 2024	19,958
At 31 March 2023	18,279

There were no investment assets outside the UK.

continued...

15. FIXED ASSET INVESTMENTS - continued

The valuation of investments is in accordance with market value of the fund as provided by CCLA Investment Management Ltd dated 31 March 2024.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	8,727	47
Prepayments	374	291
	9,101	338

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Deferred income	34,794	210,426
Accrued expenses	20,642	13,625
Deferred government grants	68	90
	55,504	224,141

Deferred Income

Balance at 1 April 2023	210,426
Amount released to Incoming Resources	(210,426)
Amount deferred in year	34,794
Balance at 31 March 2024	34,794

Deferred income represents money received in advance of providing training courses, and also grant income received in advance of project commencement in respect of the financial year ended 31 March 2024.

continued...

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	239,654	41	239,695	247,697
Investments	19,958	-	19,958	18,279
Current assets	242,821	45,594	288,415	437,715
Current liabilities	(30,310)	(25,194)	(55,504)	(224,141)
	472,123	20,441	492,564	479,550

19. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	185,991	15,804	(170)	201,625
Fixed Asset Fund	241,714	(6,527)	-	235,187
Agored Accreditation and Youth Achievement Award Training	23,580	11,731	-	35,311
	451,285	21,008	(170)	472,123
Restricted funds				
Clive Beck	1,500	-	-	1,500
Gwirforce	49	(8)	-	41
Trans*form Cymru Project	6,124	-	-	6,124
The Big Music Project	8,000	-	-	8,000
Community Foundation in Wales	9,382	(9,382)	-	-
Boys & Girls Clubs of Wales	3,210	(3,210)	-	-
AVOW & Glyndwr University	-	(9)	9	-
British Science Week	-	(161)	161	-
NVYO - Young People Participation & Engagement	-	4,776	-	4,776
	28,265	(7,994)	170	20,441
TOTAL FUNDS	479,550	13,014	-	492,564

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	24,937	(10,812)	1,679	15,804
Fixed Asset Fund	-	(6,527)	-	(6,527)
Agored Accreditation and Youth Achievement Award Training	22,671	(10,940)	-	11,731
	47,608	(28,279)	1,679	21,008
Restricted funds				
Gwirforce	-	(8)	-	(8)
National Voluntary Youth Organisation Grant	95,958	(95,958)	-	-
Youth Endowment Fund	35,768	(35,768)	-	-
Inspire	73,560	(73,560)	-	-
Garfield Weston Grants	40,000	(40,000)	-	-
Community Foundation in Wales	-	(9,382)	-	(9,382)
Nationwide	50,000	(50,000)	-	-
Co-op Foundation - Cynethin	51,250	(51,250)	-	-
CADW Myths & Legends	10,000	(10,000)	-	-
Boys & Girls Clubs of Wales	-	(3,210)	-	(3,210)
MAPS - Talk Learn Do	8,950	(8,950)	-	-
Plan Uk	5,890	(5,890)	-	-
AVOW & Glyndwr University	3,000	(3,009)	-	(9)
Lotteri Cymru - Arts & Crafts	10,000	(10,000)	-	-
Taith Pathway	5,744	(5,744)	-	-
British Science Week	500	(661)	-	(161)
National Academy for Education Wales	10,000	(10,000)	-	-
NVYO - Young People Participation & Engagement	9,776	(5,000)	-	4,776
	410,396	(418,390)	-	(7,994)
TOTAL FUNDS	458,004	(446,669)	1,679	13,014

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	222,851	(36,578)	(282)	185,991
Fixed Asset Fund	248,241	(6,527)	-	241,714
Agored Accreditation and Youth Achievement Award Training	19,065	4,515	-	23,580
	490,157	(38,590)	(282)	451,285
Restricted funds				
Clive Beck	1,500	-	-	1,500
Gwirforce	60	(11)	-	49
Trans*form Cymru Project	6,124	-	-	6,124
The Big Music Project	8,000	-	-	8,000
Co-Op - Lonliness Project	416	(698)	282	-
Garfield Weston Grants	300	(300)	-	-
Royal Society of Chemistry	8,000	(8,000)	-	-
Caerphilly CBC	9,000	(9,000)	-	-
Community Foundation in Wales	-	9,382	-	9,382
Boys & Girls Clubs of Wales	-	3,210	-	3,210
	33,400	(5,417)	282	28,265
TOTAL FUNDS	523,557	(44,007)	-	479,550

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	20,231	(57,612)	803	(36,578)
Fixed Asset Fund	-	(6,527)	-	(6,527)
Agored Accreditation and Youth Achievement Award Training	10,600	(6,085)	-	4,515
Swansea University	2,400	(2,400)	-	-
Thriving Minds	1,700	(1,700)	-	-
	34,931	(74,324)	803	(38,590)
Restricted funds				
Gwirforce	-	(11)	-	(11)
National Voluntary Youth Organisation Grant	90,486	(90,486)	-	-
Co-Op - Lonliness Project	20,360	(21,058)	-	(698)
Youth Endowment Fund	20,000	(20,000)	-	-
Be Internet Citizens	4,160	(4,160)	-	-
Inspire	79,452	(79,452)	-	-
Garfield Weston Grants	-	(300)	-	(300)
Royal Society of Chemistry	2,000	(10,000)	-	(8,000)
Caerphilly CBC	-	(9,000)	-	(9,000)
Newport Live - Talking Shops	15,550	(15,550)	-	-
Community Foundation in Wales	11,000	(1,618)	-	9,382
Co-op Foundation - Cynethin	25,668	(25,668)	-	-
Boys & Girls Clubs of Wales	3,210	-	-	3,210
	271,886	(277,303)	-	(5,417)
TOTAL FUNDS	306,817	(351,627)	803	(44,007)

Funds
The Fixed Asset Fund represents the net book value of the Association's fixed assets. These are used for operational purposes in pursuance of the Association's charitable activities.

Agored Accreditation and Youth Achievement Award Training is an unrestricted fund, the charity generates income by providing training to youth workers.

Gwirforce Fund represents the net book value of the assets held within the fund.

The Trans*form Cymru Project is a restricted fund provided by the Welsh Government in the form of an Equality and Inclusion Grant. The objectives include the undertaking of research and consultation across Wales on the current understanding of professionals who work with young people who identify as trans* and their ability to advise, inform and advocate for them.

continued...

19. MOVEMENT IN FUNDS - continued

The Big Music Project is a restricted fund provided by The Big Lottery. Youth Cymru is working as a partner organisation with UK Youth to help deliver the project in Wales. The aim is to create career opportunities within the Music Industry for 18-24 year olds and to use music opportunities to help young people develop employability skills such as team work and project management.

National Voluntary Youth Organisation Grant is a restricted fund provided by the Welsh Government in the form of a core funding grant.

Youth Endowment Fund is a restricted fund to deliver weekly online workshops and social media support for vunerable young people.

Inspire is a restricted fund for delivering inspiring events throughout Wales.

Community Foundation Wales is a restricted fund to provide resources to support work taking place at the Wrexham premises.

Boys & Girls Clubs of Wales is a restricted fund to support young girls from refugee and asylum seeking communities to engage in sports activities.

Co-op Foundation Cynethin is a restricted fund to provide youth groups across Wales with opportunities to work together to reason and identify needs within their community.

Newport Live Talking shops is a restricted fund for use on the culture and democratic information centre in Newport city centre.

Garfield Weston is a restricted fund to deliver essential targeted services to vunerable young people.

Nationwide Building Society Aspiring Champions is a restricted fund to support at risk youth transitioning out of custody.

National Academy for Educational Leadership Wales is a restricted fund to provide young people with leadership and professional development opportunities.

Loteri Cymru is a restricted fund to support planning and delivery of DIY and craft workshops.

Energy Saving Trust is a restricted fund to actively involve and mobilise young people in Wales to proactively combat climate change.

MAPS is a restricted fund to support the delivery of the talk, learn do project.

Association of Voluntary Organisations in Wales is a restricted fund to be used on the AVOW youth podcast project.

British Science Week is a restricted fund to work directly with audiences who are under represented and currently not engaged in science activity.

Taith P is a restricted funding project to involve youth work professionals across our 5 Nations partnership to promote the aims of Taith and their objectives, building meaningful relationships & help build a shared future vision of experiences for children and young people to benefit from across Wales

continued...

19. MOVEMENT IN FUNDS - continued

Plan Uk is restricted funding for the'Test & Learn' project to engage with boys/young men in approaches to reducing gender-based violence.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,346	4,601
Grants	95,958	90,486
Grant amortisation	22	30
	98,326	95,117
Other trading activities		
Fundraising events	2,597	2,353
Solar electricity income	988	1,939
	3,585	4,292
Investment income		
Deposit account interest	1,569	827
Charitable activities		
Youth Achievements Awards	-	10,600
Training income	22,671	6,240
Office & bike rentals	3,860	3,314
Grants	327,993	185,500
	354,524	205,654
Other income		
Other income	-	927
Total incoming resources	458,004	306,817
EXPENDITURE		
Raising donations and legacies		
Affiliation & registration fees	4,547	6,032
Charitable activities		
Wages	268,134	242,899
Rates and water	1,174	1,552
Insurance	1,557	1,240
Light and heat	2,631	1,549
Carried forward	273,496	247,240

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
Charitable activities		
Brought forward	273,496	247,240
Telephone	5,004	6,410
Postage and stationery	3,001	2,455
Repairs & renewals	6,618	9,047
Travel	8,691	13,349
General expenses	7,461	791
Tutors fees & training materia ls etc.	13,632	4,280
Hub grants	81,748	28,112
Staff training	2,812	1,890
Technology	6,572	4,369
Events	2,933	1,265
Promotion	1,544	1,104
Consultancy	12,737	3,357
HR Support	-	5,850
Equipment hire	360	406
Depreciation of tangible fixed assets	8,002	8,488
	434,611	338,413
Support costs		
Finance		
Bank charges	191	222
Governance costs		
Auditors' remuneration	7,320	6,960
Total resources expended	446,669	351,627
Net income/(expenditure)	11,335	(44,810)

THE WELSH ASSOCIATION OF YOUTH CLUBS

England & Wales - Charity number 1163959

Accounts

REGISTERED COMPANY NUMBER: 02646433 (Wales)
REGISTERED CHARITY NUMBER: 1163959

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2022

for

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Ashmole & Co
Chartered Certified Accountants
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

The Welsh Association of Youth Clubs
Trading as Youth Cymru

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for the Year Ended 31 March 2022

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The Welsh Association of Youth Clubs
Trading as Youth Cymru

Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity operated during the year from its registered office in Treforest in the name of Youth Cymru. The Objectives of the Charity are, for the benefit of the public in Wales, alone or in conjunction with others, to help young people to develop their physical, mental and spiritual capacities so that they grow to full maturity as individuals and as members of society, in order that their condition of life may be improved.

Youth Cymru provides services and support for the youth sector in Wales, both directly through its programmes, projects and activities, as well as through its partnership work via organisational membership. Membership currently ranges from small voluntary sector organisations to larger statutory sector services, and Youth Cymru continues to work to support these groups to improve their effectiveness and encouraging the formation of new clubs and groups.

During this period it has operated in all 22 local authority areas of Wales working towards drawing in additional substantial income and resources for the sector and providing vital support to young people, youth workers and the youth organisations.

The Charity is funded from a number of sources including a National Voluntary Youth Organisations grant from the Welsh Government which supports core charity activities, Additionally, grants are received for specific projects and programmes, gifts/donations, and training income. All money raised by or on behalf of the Charity are applied to further its charitable objectives.

Significant activities, including public benefit

The trustees confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act with regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning for future activities.

During this year, the Charity has continued to provide services and operate projects in accordance with the objectives set out in our Articles of Association.

ACHIEVEMENT AND PERFORMANCE

Throughout this reporting period, Youth Cymru has been working within the rules, regulations and restrictions caused by the Coronavirus Pandemic. The necessity of changing our whole way of working to ensure the safety of our staff, volunteers and all those with whom we deal, and for whom we provide services, means that most work has been carried out remotely and virtually. In the main, our staff have had to operate from home using available technology. Methods have been adapted and new approaches found so that both existing services could be continued and new ones offered. There have been many challenges and it is pleasing to report that our Joint Chief Executive Officers and staff have not only coped admirably with those but also looked to the future so that Youth Cymru will be well-placed to continue as a leading player in providing youth services in Wales. It is therefore worthy of note that so much has been achieved and advances made in this totally unprecedented period, as the following examples will show.

Reach out

Our Reachout Making Connection that Count project continued for its third year and provided support, training, resources and funding to a number of youth hubs across Wales. The Hubs were youth organisations working to support young people at risk of loneliness and isolation. We have developed an extensive research informed toolkit for youth facing professional working to tackle loneliness and ran a series of learning and sharing events to extend good practice guidance and information. Additionally, we created new online and face to face training resources to further upskill the sector, enabling good practice interventions to tackle and reduce youth loneliness and isolation.

Our plans to work strategically to highlight the needs of young people facing loneliness and isolation continue and includes informing, supporting and influencing the work of the youth sector in Wales. We are achieving this by using our sectoral position and relationships with leaders and decision makers, to inform practice within Wales; utilising our work with the Youth Work Interim Board and the Welsh Youth Work Strategy branch/Interim Youth Work Board working groups that are currently implementing the Youth Work Strategy for Wales.

Guardian and Pears Grants

Working with UK Youth, The Guardian and The Pears Foundation, Youth Cymru have been able to facilitate access to small grants (£2,000) for our membership across Wales. The grants were established to help youth groups and youth workers meet the needs of young people in response to the Covid-19 Coronavirus pandemic. The global Covid-19 epidemic has made a significant and unprecedented impact on people's lives in communities throughout Wales and the UK. The needs of young people, youth workers and youth groups have changed as our way of life has been disrupted in ways we could not have previously imagined. Twenty-three community-based youth support organisations and groups received funding to continue working with young people and provide safe spaces, positive experiences and the support of trusted adults. There was a rich, diverse range of youth work activity provided for beneficiaries, including:

- Residential summer work (Covid compliant) for disadvantaged young people
- Mental health workshops (as part of a wider offer of social education)
- Access to support for young people through the medium of Welsh
- Development of a community butterfly garden to promote health and well-being
- Creative arts engagement (music production, etc.)
- Working with young people with presenting accommodation/homelessness issues
- Early intervention, preemptive and diversionary programmes targeted at young people aged 10-14 at risk of involvement in gang culture, youth violence and county lines.

- Specific provision for young people with neurodevelopmental conditions (ADHD, etc.) to associate with their peers in a supportive environment post-restriction.
- Recycling and upcycling of mobility assistance equipment for community members.
- A range of open access provisions to encourage reconnection, increased wellbeing and a reduction in social isolation and loneliness.

Outreach and Detached Youth Work

Our outreach and detached youth work in Grangetown Cardiff was initially funded by the WCVA and the Lottery Awards for All. We reach a total of 721 young people and delivered 102 hours of face-to-face delivery. The project enabled us to maintain appropriate contact with young people (following the then Welsh Government alert levels and restrictions) to engage with them on a voluntary basis in their spaces. Youth Cymru were able to add value to their detached youth work offer following an unintended outcome of the work. As part of our WCVA funded detached youth work engagement in the Penarth area, we identified perceived negative community cohesion issues with a "young drillers" group of young BAME men form the Butetown, Riverside and Grangetown area, and communities in neighbouring Cardiff. Youth Cymru in collaboration with Grange Pavilion and Cardiff YOS identified and trained 12 placed based young leaders in introduction to youth work and introduction to detached and outreach youth work. The upskilling programme aimed to empower and enable them to identify and engage with young people in a street-based context to offer support, information and guidance. The young leaders were successful in applying to the UPS funding (£1500) to deliver peer led activities to increase awareness of road safety. 6 young people have progressed onto Level 2 Youth Work Training. This complimented the #communityjobscompact agenda locally and contributed to a sustainable employment/education route for young people to pursue a career in the youth work sector, if they so choose. "We welcomed the requirement to consider how best to engage with young people and organisations working with BAME young people and other under-represented groups in our communities "...it is impossible to ignore the disproportionate effect that the virus has had on people from black Asian and minority ethnic backgrounds and those living in socioeconomically deprived communities, a reality that mirror the wider inequalities and injustices..." (Youth Violence Commission, 2020). This also afforded us crucial community intelligence on any barriers (perceived or real) for engagement in the programme delivery of a range of organisations.

Consultation - Qualifications Wales

Our consultation with young people for Qualifications Wales has contributed to the ongoing development of qualifications for young people in Wales; ensuring the perspectives, needs and wants of young people who are in some way marginalised, from diverse communities and not ordinarily reached or engaged in a process that hears and responds to their voices and perspectives.

Inclusion for All - YAA Resources for Deaf Young People

Our work with the Deaf HUB in Wales has led to the development of visual resources developed by deaf young people for other deaf young people, to enable their access to the Youth Achievement Award qualification.

Extending STEM Engagement

A project funded by the Royal Society of chemists - STEM - it Really Pops! worked to engage young people from marginalised and exclude groups in STEM; Reaching 120 young people the project provided training for staff and young people enabling the co-production of a series of expert podcasts aimed at 14 plus, inspiring young people to look at the chemistry sector as an exciting offer of future employment. The project aligned with the Science Festival in Cardiff, February 2022, and included supporting 'Science Buskers' from across Wales to access our STEM - 'Science it really Pops' kits. Through the funding from the Royal Society of Chemistry, Youth Cymru supported an initiative to support young people from across Wales to be inspired by science and have access to resources that will use readily available everyday items to get into chemistry, focusing on what is fun they take part in science activities and signpost to career in the STEM field.

Internet Citizens
YouTube and the Institute for Strategic Dialogue want a safe and exiting web where young people can be creative, express themselves and belong and Be internet Citizens was designed to teach teenagers about media literacy, critical thinking and digital citizenship, with the aim of encouraging young people to have a positive voice online. The programme provided a strong foundation and understanding of how to engage online safely, empowering them with the confidence to become producers of online content, where they can express their identities share their stories, make a social impact and bring communities together. We delivered interactive online workshops to practitioners and to young people in Wales reaching a total of 400 young people and 40 practitioners.

Raspberry Pies
The Raspberry Pie foundation donated 10 raspberry pie computers to Youth Cymru for distribution to youth groups to better enable digital access with a view to closing the digital divide in Wales. The equipment has been used to support digital engagement in our new Wrexham youth and community premises. This equipment includes desktop kits, monitors, webcams, and headphones.

Small Community Grant - Project Development (Inspire)
Youth Cymru has worked in partnership with four our partners in the UK to bring together young people, youth workers and professionals from across Wales to take part in developing an application for a national funded project that will benefit smaller youth work organisations in Wales. The project will inspire young people to become young leaders within their communities and will provide funding and resources to organisations (our members) across Wales. Youth Cymru is the strategic partner in Wales and will manage and distribute grant funding to young people and youth organisations across Wales, co- designing local projects with young people, and youth workers across Wales.

The project is linked to the #IWill ambassador program which is an integral part of this project supporting young people to engage in social engagements and social action. This program supports young people from across Wales and the UK to develop social action within their local community and work together on a UK wide campaign. Youth Cymru along with partners including Scouts Cymru, WCVA and DofE support young people and organisations in Wales to engage with the #IWill program, working in partnership with UK Youth and Volunteers Matter. Through this process 5 young people from Wales have been recruited to the program, support continues providing opportunities to develop citizenship and participation within local communities, as well as developing knowledge and understanding of how to engage with decision makers on matters that affect young people.

Llais Ifanc - Youth Cymru Young Leaders

Our support for our young leader's group "Llais Ifanc" has continued. Key Llais Ifanc members have been representing the voice of young people to the board have become full young trustees and work to provide strategic governance for the charity. We have developed a renewed structure to ensure our group of young leaders are able to shape our current and future work programmes whilst Llais Ifanc has worked to support young who are marginalised and from diverse communities supporting them to develop as youth workers within Cardiff. They engaged as part of our detached youth work activity in Cardiff and the Vale. After undertaking consultation and outreach work, we identified perceived negative community cohesion issues with a 'young drillers' group of young BAME men from the Butetown, Riverside and Grangetown communities. Utilising community intelligence from young people and professionals, we identified that young people would not engage with the existing detached youth work team. This was reported as being primarily due to these workers being white and young people did not identify with them, as well as suspicion that the workers were linked to the police and were undertaking surveillance on young people in the community.

The Youth Achievement Award
The Award has seen considerable development and become endorsed as a full qualification. This means that youth work can be accredited by a qualification that sits on the Wales CFQW Framework. The YAA is a flexible programme that allows most Youth Work activities to be easily accredited and enhanced; evidencing and awarding the achievements of young people and of the sector.

Digital Youth Work (Microsoft)
Microsoft Tech Support Program fund has enabled us to offer training to 50 workers supporting them to develop new digital youth work skills. Due to Covid-19 digital Youth Work increased and youth workers experience new challenge in transferring dramatically and quickly from a face-to-face delivery to online activity. This training aims to upskill and develop knowledge, ensuring their understanding of digitalisation and the impact to digital transformation on young people, the youth work sector and youth work practice. We have also provided opportunities for participants to gain a Level 2 accreditation in Digital Youthwork, an optional unit of the Youth Work Level 2 nationally recognised qualification.

Accreditation
Our accreditation service has continued to provide support to the youth sector in Wales, providing accredited courses and resources including a number of units drawn from the Personal Social and Emotional Qualification as well as the Work Related Education Curriculum. Courses include:

1. Customer Service
2. CV Building
3. Interpersonal Skills
4. Money Management
5. Interview Skills
6. Prep for Work Experience
7. Time Management
8. Oral Communication
9. Resilience
10. Mental Health
11. Emotional Intelligence
12. Understand Sex relationships
13. Crime Prevention
14. Teamwork

15. ASBO
16. Improving own Confidence

They range from credit value of 10-30 and enable young people to progressively work towards achieving a full qualification again ranging from an award to an extended certificate. Our curriculum coordinator has achieved their level 4 in assessment and verifications as part of this process they are reviewing our quality assurance systems and setting up training and systems that has elevated our ability to the support our partners/members in delivering quality assured youth work

Sectorial Support
During this period, we have continued to provide support to the youth sector which has included:

- Providing Level 4 Placement from Cardiff Met BA (Hons) undergraduate course. This included 112 hours completed with Youth Cymru on outreach and digital engagement with a positive conclusion of placement in August 2021.
-Acting as a supervisor for a MA level 7 student Youth and Community from Cardiff Met, providing long arm support to a student including meetings and supervisions.
- Contributing to the Digital SPG group for the Youth Work Board in Wales.
- Engaging with the youth work process with Project Dragon (Developing Resistance Against Grooming) from Swansea University.
- Contributing as active members of; the Volunteering Wales Campaigns Subgroup, All Wales Poverty Forum, CWYVs, Volunteering Wales Youth Network, EEWG, Wellbeing Economy Alliance.
- Contributing to the National Youth Work Conference and proposed and planed two workshops for the conference that recently took place. Contributed to Youth Work Week 2021 by engaging with the social media schedule promoting youth work from our membership through the week.
- Developing and delivering a presentation to Year 4 Youth work students at Glyndwr university engaging with 32 students on the landscape of youth work in Wales, opportunities for placements through Youth Cymru membership and access to free resources.
- Engaging with the European Confederation of Youth Clubs (ECYC)
- Engaging with our Five Nations Partnership network at a; strategic and operational level. We are engaging with partners across the UK and Ireland to identify opportunities to support young people to collaborate in future projects funded by Taith.
- Working with the Centre for Youth Impact Engagement and Support of YPQI and contributed to the development of YPQI through attending workshops alongside organisations from across Wales with the aim of developing practice within organisations. Going forward we will be supporting organisations across Wales through the PQA process.
- Working with the work of Qualifications Wales, their Qualified for the Future: The right choice for Wales consultation by facilitating the consultation. We engage with a total of 5 consultation groups of young people and a trial group who participated directly through the Qualifications Wales Website. 70 young people in total engaged with an additional 200 click throughs to the Qualifications Wales website consultation.
- Working with Peace Education and Action Impact from World Beyond War developing a new partnership with the WCIA, Rotary Club and World beyond war to support an international program of peace across Africa, Europe, USA, Southern Americas. Engagement is planned for early 2022.
- We have supported the Quality Mark Assessment process by providing a Lead Assessor and Assessor. In this period our Assessor undertook two Bronze Quality Mark renewals and a lead assessment. Both Lead Assessor and Assessor have engaged with all briefings, updates and training provided by the Education Workforce Council in relation to the development of the Quality Mark in Wales.

- We are members of the Marketing and Communications SPG Group and have worked with the group to plan and support the Youth Work Week schedule, ensuring increased opportunities to market the event across sectors. We have attended meetings to reflect on last year conference, taken part in discussions on what to take forward in 2021 and developed adaptations required to support the newly recruited Marketing and Communications Officer, collating all information and material that was used in 2020.
- We are members of the valued and understood SPG Group and have participated in all meetings to support the work of other SPG groups including critically reviewing the communications plan to support future direction of work.
- Judging the Youth Work Excellence Awards, providing a representative to take part in the Youth Work Excellence Awards 2021 judging panel for the awards for the Outstanding contribution to youth work during the pandemic
- We have continued to represent the youth sector on the All Wales Financial Capability Forum and have contributed to the further development of plans to support financial education for children and young people across Wales.
- We provide support for CWVYS through our membership of the board of trustees, attend meeting and have been part of a working group redeveloping CWVYS practice policies and procedures.
- One of our joint CEOs provided mentoring support to vulnerable young people engaging with a Youth Endowment Fund project for young peer researchers

Strategic and Development
Youth Cymru continues to support the development of the Youth Work strategy and will play an active part in ensuring its effective implementation across Wales.

We have and will continue to deliver our training having moved to a blended delivery model including a mix of face to face and online sessions. Our courses include Level 2 and Level 3 in Safeguarding as well as the Level 2 and 3 Youth Work Qualification. Our work supporting the youth sector to access the PSE and WRE qualifications has been strengthened and will be further developed to ensure our extensive library of quality assured youth courses further enables young people and youth workers to gain accreditation and full qualifications.

We will continue to be active members of the European Confederation of Youth Clubs and use this partnership to enable youth mobility opportunities for young people and youth practitioners from Wales.

FINANCIAL REVIEW
Financial position
The results for the year and financial position of the Charity are as shown in the annexed financial statements.

The net deficit for the year amounted to £45,651 (2021 - £56,693 surplus). A deficit of £63,527 (2021 - £73,599 surplus) is attributed to unrestricted funds and a surplus of £17,876 (2021 - £16,906 deficit) to restricted funds.

At 31 March 2022 the balance on the unrestricted funds amounted to £490,157 (2021 - £553,524) and the balance on the restricted funds amounted to £33,400 (2021 - £15,684).

FINANCIAL REVIEW

Principal funding sources

During the year the Charity was awarded funding of £103,717 (2021 £101,645) by the Welsh Government, in relation to the National Voluntary Youth Organisations (NVYO) Grant Scheme. The Award provides core funding, to help it to continue to achieve its main charitable objectives.

During the year, the Charity was awarded funding of £49,592 (2021 £70,590) by The Co Op Foundation, to work with young people aged 14-25 to take action to tackle loneliness.

During the year, the Charity was awarded funding of £8,333 (2021 £44,600) from the Youth Endowment Fund. The Youth Endowment Fund supports programmes and community partnerships across England and Wales working with children at risk of being drawn into crime and violence, and builds up knowledge of what works to prevent that.

The Charity was awarded funding of £73,438 (2021 £ 32,625) from UK Youth. The funding was provided to carry out various projects during the year including UPS Roadsafe and Generation X.

Reserves policy

Youth Cymru's policy is to maintain a prudent level of reserves in order to fund any deficit and to meet unexpected outgoings.

At the end of the year the Association's total reserves amounted to £523,557 (2020- £569,208). However, of this, free reserves amounted to £216,556 (2021 - £280,216).

The Fixed Asset Fund of £248,241 (2021 £254,768) represents the net book value of the Association's fixed assets held in property. This is represented by the property from which the Association operates. All fixed assets are used for operational purposes in pursuance of the Association's charitable activities. The value of the fund could only be realised by disposing of the Association's property. Whilst this would provide funds in the short term that could be used to further the Association's objectives, it would also result in an increase in operational costs, because of the resulting need to lease premises. The Trustees do not consider this to be a wise use of its resources.

Reserves amounting to £19,065 (2021 £22,209) have been designated for future work to be carried out in respect of the Youth Achievement Awards.

Restricted funds at the end of the year amounted to £33,400 (2021 £15,684). Further details are given in note 19 to the financial statements.

FUTURE PLANS

Youth Cymru are working to influence strategic planning and policy development at national level to direct the workstreams and associated funding to cover the plethora of contributing negative risk factors (inequality, poverty, early years support, parenting support, poor mental health, loneliness and social isolation, etc.) is an urgent priority in Wales. We firmly believe that youth work has a significant role in interventions to support young people and assist them in navigating and make sense of the post-Covid world.

Youth Cymru's strategic planning and the development of our new strategy was impacted by the pandemic leading to a postponement of the launch of the new strategy. It will now be published in March 2023. Our previous strategy remains in place and provides a statement of our ambition to lead youth work in Wales and contribute towards delivering the Seven Well-being Goals of the Well-being and Future Generations Act 2015.

We aim to strengthen and consolidate our current team, developing and strengthening our presence in the North, enabling us to extend and develop our existing level of operations whilst strategically working to identify, plan and work toward new opportunities, activities, projects and programmes that consolidate and make our national reach more robust and energised. We plan to renew our Bronze Quality Mark for youth work in Wales and achieve the Silver ensuring 'good practice' grade against each of the indicators.

Times will continue to be challenging for young people and youth work in Wales in the coming year, particularly in relation to the expected sharp rise in costs of living and the longer term impact and detriment to the development of young people by the pandemic - we are now seeing the full ramifications for young people in terms of disengagement, disillusionment and reduced wellbeing and mental health. We will continue to bring much needed resources into the sector through our partnerships with the private sector, and we look forward to expanding and building on those partnerships. We will continue to seek funding to support and sustain existing projects and grants and will seek further funding to develop new project and programmes that continue to improve, enhance and better the lives of young people in Wales. We will continue to work with others to promote the value of youth work, and we will support the Welsh Government's Youth Work Strategy Branch to enable the National Youth Work Strategy's implementation. Promoting the participation of young people in decision making will continue to be a key priority as will safeguarding and protection of the most vulnerable and we will look for opportunities to extend young people's voice in Wales and beyond. We relish the year ahead and move forward resolved to make positive difference to the young people in Wales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is operated in accordance with its Memorandum and Articles of Association, which were last amended on 14 March 2015. It is registered as a Charity with the Charities Commission. The Board of Trustees has ultimate responsibility for the management and financial matters of Youth Cymru.

Recruitment and appointment of new trustees

As set out in the Articles of Association, one third of the Trustees must retire annually. They may be re-elected. Trustees may be elected at the Annual General Meeting of the Board or Special Meeting called for that purpose. The Articles of Association also empower the Board of Trustees to appoint any member of Youth Cymru as a member of the Board by way of addition to the Board. Nominations to the Board of Trustees are from within the serving membership of the Executive Committee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Responsibility for the day to day running of the Organisation is delegated as appropriate the Joint Chief Executives.

Members of the Board of Trustees, who are directors for the purposes of the Companies Act and trustees for the purposes of charity law, who served during the year, are listed on page 11.

The Board of Trustees meets on a regular basis to take decisions on behalf of the Charity. Recommendations in respect of financial and staffing issues are made to the Board by a sub-committee - The Resources Committee - which is chaired by Anthony Hill.

Induction and training of new trustees

New trustees are directed towards guidance issued by The Charity Commission and provided by a bespoke induction programme depending on individual experience and needs.

Wider network

As one of a number of voluntary organisations providing services in the youth sector in Wales, the charity works alongside, and cooperates with, a variety of other statutory and non-statuary bodies. It also belongs to a number of umbrella organisations, including the Council for Wales of Voluntary Youth Services. Many services are provided to, and run in conjunction with, the Statutory Sector, especially local authorities.

Youth Cymru also works in partnership with similar organisations in the other countries of the UK and the Republic of Ireland, including UK Youth, Youth Scotland, Youth Action Northern Ireland and Youth Work Ireland.

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. During the year, the Board has reviewed each of the charity's operations and activities as part of an overall risk assessment approach. All new ventures are appraised, on the basis of significant risks being identified, with policies and procedures put into place to minimise such risks.

As mentioned above, decisions are taken by the Board of Trustees, which meets on a regular basis, having taken appropriate recommendations from the Resources Committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02646433 (Wales)

Registered Charity number

1163959

Registered office
Unit D
Upper Boat Trading Estate
Treforest
Mid Glamorgan
CF37 5BP

Trustees
E L Chivers Chairperson
A J Fry Vice Chairperson
K R Coates Treasurer
J K Moger MBE
A R Hill
C A Curzon Hole
C Ryan
N Sudarsan
R Frost
N W Hussey
G J Jones
I Bater

Auditors
Ashmole & Co
Chartered Certified Accountants
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

Bankers
HSBC Bank Plc
56 Queen Street
Cardiff
CF10 2PX

Joint Chief Executive & Secretary
M Ryan
J Griffiths

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of The Welsh Association of Youth Clubs for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Ashmole & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 22.12.2022 and signed on its behalf by:

K R Coates - Trustee

Report of the Independent Auditors to the Trustees of The Welsh Association of Youth Clubs

Opinion

We have audited the financial statements of The Welsh Association of Youth Clubs (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31 March 2022 and of its incoming resources and application of resources, including 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 Auditors' 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 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 Report of the Independent Auditors 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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statement, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessments of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, and the Companies Act 2006. We performed audit procedures to detect non-compliance which may have a material impact on the financial statements which included reviewing financial statement disclosures.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to any significant, unusual transactions and transactions entered into outside the normal course of business.

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 Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Keith

for and on behalf of Ashmole & Co
Chartered Certified Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

Date: 22/12/2022

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,365	103,717	106,082	104,935
Charitable activities					
Project delivery		17,650	165,824	183,474	281,228
Training		19,767	-	19,767	22,287
Other trading activities	3	1,891	-	1,891	1,973
Investment income	4	609	-	609	597
Other income		615	-	615	-
Total		42,897	269,541	312,438	411,020
EXPENDITURE ON					
Raising funds	6	5,172	-	5,172	5,095
Charitable activities	7				
Project delivery		94,560	251,665	346,225	348,088
Training		6,692	-	6,692	4,141
Total		106,424	251,665	358,089	357,324
Net gains on investments		-	-	-	2,997
NET INCOME/(EXPENDITURE)		(63,527)	17,876	(45,651)	56,693
Transfers between funds	19	160	(160)	-	-
Net movement in funds		(63,367)	17,716	(45,651)	56,693
RECONCILIATION OF FUNDS					
Total funds brought forward		553,524	15,684	569,208	512,515
TOTAL FUNDS CARRIED FORWARD		490,157	33,400	523,557	569,208

The notes form part of these financial statements

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Balance Sheet
31 March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	14	256,185	255,832
Investments	15	17,476	17,476
		273,661	273,308
CURRENT ASSETS			
Debtors	16	7,362	6,437
Cash at bank and in hand		316,003	342,827
		323,365	349,264
CREDITORS			
Amounts falling due within one year	17	(73,469)	(53,364)
NET CURRENT ASSETS		249,896	295,900
TOTAL ASSETS LESS CURRENT LIABILITIES		523,557	569,208
NET ASSETS		523,557	569,208
FUNDS	19		
Unrestricted funds		490,157	553,524
Restricted funds		33,400	15,684
TOTAL FUNDS		523,557	569,208

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2022

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22.12.2022 and were signed on its behalf by:

K R Coates - Trustee

The notes form part of these financial statements

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(19,300)	603
Net cash (used in)/provided by operating activities		(19,300)	603
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,133)	-
Interest received		609	597
Net cash (used in)/provided by investing activities		(7,524)	597
Change in cash and cash equivalents in the reporting period		(26,824)	1,200
Cash and cash equivalents at the beginning of the reporting period		342,827	341,627
Cash and cash equivalents at the end of the reporting period		316,003	342,827

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(45,651)	56,693
Adjustments for:		
Depreciation charges	7,780	6,834
Losses on investments	-	(2,997)
Interest received	(609)	(597)
(Increase)/decrease in debtors	(925)	15,381
Increase/(decrease) in creditors	20,105	(74,711)
Net cash (used in)/provided by operations	(19,300)	603

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	342,827	(26,824)	316,003
	342,827	(26,824)	316,003
Total	342,827	(26,824)	316,003

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Going Concern
In March 2020, the UK Government responded to the Covid-19 Pandemic, by asking people to stay at home and forcing many businesses and other employers to shut. The Pandemic continues to have a significant impact on employers and individuals generally, resulting in a considerable amount of uncertainty. In general, property prices have not been adversely effected as at the date of this report.

Having given the matter due consideration, the trustees do not believe that the pandemic has had a significant impact on the valuation of its assets or the recoverability of its debts, as at 31 March 2022. As at the date of this report, the income streams of the Charity are continuing as expected. At 31 March 2022, the Charity had funds in the bank of £316,003.

In view of the above the trustees believe the going concern basis of accounting to be appropriate, and the financial statements have therefore been prepared on this basis..

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs have been allocated between the activities either by direct allocation or apportionment in the ratio of income received from the activities

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Plant and machinery - 25% on reducing balance and 15% on reducing balance

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Individual fixed assets costing £500 or more are capitalised at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value of each asset over it's expected life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds
The general fund can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds that are used for a designated purpose are segregated from the general fund..

Designated funds
The Fixed Asset Fund is a designated fund representing the net book value of the Association's fixed assets. In addition to a small amount of office equipment and furniture, this is mainly represented by the property from which the Association operates. All fixed assets are used for operational purposes in pursuance of the Association's charitable activities.

Youth Achievement Awards
The Youth Achievements Award Fund is a designated fund which has been set aside at the discretion of the trustees for the continuation of this work in all areas of Wales.

Restricted funds
Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	2,325	2,237
Grants	103,717	102,645
Grant amortisation	40	53
	106,082	104,935

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Welsh Assembly Government	103,717	102,645

continued...

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Solar electricity income	1,891	1,973

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	609	597

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Grants	Project delivery	183,474	281,228
Youth Achievements Awards	Training	5,360	5,436
Training income	Training	14,407	16,851
		203,241	303,515

Grants received, included in the above, are as follows:

	2022	2021
	£	£
UK Youth	73,438	32,625
Co-op Foundation - Belong	49,592	70,590
Tudor Trust	-	1,947
Welsh Council for Voluntary Action	16,088	17,037
Spirit of 2012	-	6,260
Community Foundation in Wales	9,800	-
MAPS - Youth Checkpoints	-	35,000
Youth Endowment Fund	8,333	44,600
Energy Redress	-	49,849
Royal Society of Wildlife	-	20,000
Anthem	-	3,320
Qualifications Wales	9,223	-
Royal Socierty of Chemistry	8,000	-
Caerphilly CBC	9,000	-
	183,474	281,228

continued...

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Affiliation & registration fees	5,172	5,095

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Project delivery	340,367	5,858	346,225
Training	6,097	595	6,692
	346,464	6,453	352,917

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	236,952	262,646
Rates and water	1,552	1,552
Insurance	846	819
Light and heat	858	1,208
Telephone	5,627	7,059
Postage and stationery	2,651	3,038
Repairs & renewals	4,009	206
Travel	5,760	150
General expenses	2,445	865
Tutors fees & training materia ls etc.	6,238	27,540
Hub grants	52,761	7,535
Staff training	2,552	1,246
Technology	5,899	14,108
Promotion	783	529
Project support	4,801	9,038
HR Support	4,950	2,000
Depreciation	7,780	6,834
	346,464	346,373

continued...

9. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Project delivery	106	5,752	5,858
Training	11	584	595
	117	6,336	6,453

Support costs, included in the above, are as follows:

Finance

	Project delivery	Training	2022 Total activities	2021 Total activities
	£	£	£	£
Bank charges	106	11	117	96

Governance costs

	Project delivery	Training	2022 Total activities	2021 Total activities
	£	£	£	£
Auditors' remuneration	5,752	584	6,336	5,760

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	6,336	5,760
Depreciation - owned assets	7,780	6,834

continued...

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

12. STAFF COSTS

	2022	2021
	£	£
Gross wages	207,238	230,666
Employers National Insurance	17,280	18,140
Employers Pension	12,434	13,840
	236,952	262,646

The average number of employees during the year was 6 (2021 - 8).

No employee received emoluments in excess of £60,000 during the year ended 31 March 2022.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,290	102,645	104,935
Charitable activities			
Project delivery	60,205	221,023	281,228
Training	22,287	-	22,287
Other trading activities	1,973	-	1,973
Investment income	597	-	597
Total	87,352	323,668	411,020
EXPENDITURE ON			
Raising funds	5,095	-	5,095
Charitable activities			
Project delivery	5,533	342,555	348,088

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Training	4,141	-	4,141
Total	14,769	342,555	357,324
Net gains on investments	2,997	-	2,997
NET INCOME/(EXPENDITURE)	75,580	(18,887)	56,693
Transfers between funds	(1,981)	1,981	-
Net movement in funds	73,599	(16,906)	56,693
RECONCILIATION OF FUNDS			
Total funds brought forward	479,925	32,590	512,515
TOTAL FUNDS CARRIED FORWARD	553,524	15,684	569,208

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 April 2021	315,345	10,999	40,619	366,963
Additions	-	-	8,133	8,133
At 31 March 2022	315,345	10,999	48,752	375,096
DEPRECIATION				
At 1 April 2021	69,376	2,200	39,555	111,131
Charge for year	6,307	220	1,253	7,780
At 31 March 2022	75,683	2,420	40,808	118,911
NET BOOK VALUE				
At 31 March 2022	239,662	8,579	7,944	256,185
At 31 March 2021	245,969	8,799	1,064	255,832

continued...

15. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	17,476
NET BOOK VALUE	
At 31 March 2022	17,476
At 31 March 2021	17,476

There were no investment assets outside the UK.

The valuation of investments is in accordance with market value of the fund as provided by CCLA Investment Management Ltd dated 31 March 2022. The Trustees consider that this is a fair valuation of value of the investment at the year end.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	6,822	6,279
Other debtors	107	7
Prepayments	433	151
	7,362	6,437

continued...

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Deferred income	61,886	31,363
Accrued expenses	11,463	21,841
Deferred government grants	120	160
	73,469	53,364

Deferred Income

Balance at 1 April 2021	31,363
Amount released to Incoming Resources	(31,363)
Amount deferred in year	61,886
Balance at 31 March 2022	61,886

Deferred income represents money received in advance of providing training courses, and also grant income received in advance of project commencement in respect of the financial year ended 31 March 2023.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	256,125	60	256,185	255,832
Investments	17,476	-	17,476	17,476
Current assets	289,440	33,925	323,365	349,264
Current liabilities	(72,884)	(585)	(73,469)	(53,364)
	490,157	33,400	523,557	569,208

continued...

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	276,547	(53,856)	160	222,851
Fixed Asset Fund	254,768	(6,527)	-	248,241
Youth Acheivement Awards	22,209	(3,144)	-	19,065
	553,524	(63,527)	160	490,157
Restricted funds				
Clive Beck	1,500	-	-	1,500
Gwirforce	60	-	-	60
Trans*form Cymru Project	6,124	-	-	6,124
The Big Music Project	8,000	-	-	8,000
Co-Op - Lonliness Project	-	416	-	416
WCVA	-	160	(160)	-
Garfield Weston Grants	-	300	-	300
Royal Society of Chemistry	-	8,000	-	8,000
Caerphilly CBC	-	9,000	-	9,000
	15,684	17,876	(160)	33,400
TOTAL FUNDS	569,208	(45,651)	-	523,557

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,537	(91,393)	(53,856)
Fixed Asset Fund	-	(6,527)	(6,527)
Youth Acheivement Awards	5,360	(8,504)	(3,144)
	42,897	(106,424)	(63,527)
Restricted funds			
Trans*form Cymru Project	9,800	(9,800)	-
National Voluntary Youth Organisation Grant	103,717	(103,717)	-
Co-Op - Lonliness Project	49,592	(49,176)	416
Youth Endowment Fund	8,333	(8,333)	-
Be Internet Citizens	7,300	(7,300)	-
WCVA	16,088	(15,928)	160
Inspire	1,488	(1,488)	-
Qualifications Wales	9,223	(9,223)	-
Guardian / Pears Foundation	46,000	(46,000)	-
Garfield Weston Grants	1,000	(700)	300
Royal Society of Chemistry	8,000	-	8,000
Caerphilly CBC	9,000	-	9,000
	269,541	(251,665)	17,876
TOTAL FUNDS	312,438	(358,089)	(45,651)

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	196,907	81,621	(1,981)	276,547
Fixed Asset Fund	261,295	(6,527)	-	254,768
Youth Acheivement Awards	21,723	486	-	22,209
	479,925	75,580	(1,981)	553,524
Restricted funds				
Clive Beck	1,500	-	-	1,500
Gwirforce	80	(20)	-	60
Trans*form Cymru Project	6,955	(831)	-	6,124
The Big Music Project	8,000	-	-	8,000
Co-Op - Lonliness Project	14,985	(14,985)	-	-
Spirit of 2012	1,070	(1,070)	-	-
Youth Endowment Fund	-	(1,626)	1,626	-
Energy Redress	-	(110)	110	-
WCVA	-	(245)	245	-
	32,590	(18,887)	1,981	15,684
TOTAL FUNDS	512,515	56,693	-	569,208

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	81,916	(3,292)	2,997	81,621
Fixed Asset Fund	-	(6,527)	-	(6,527)
Youth Acheivement Awards	5,436	(4,950)	-	486
	87,352	(14,769)	2,997	75,580
Restricted funds				
Gwirforce	-	(20)	-	(20)
Trans*form Cymru Project	1,947	(2,778)	-	(831)
National Voluntary Youth Organisation Grant	102,645	(102,645)	-	-
Co-Op - Lonliness Project	70,590	(85,575)	-	(14,985)
Spirit of 2012	6,260	(7,330)	-	(1,070)
Youth Endowment Fund	44,600	(46,226)	-	(1,626)
Energy Redress	49,849	(49,959)	-	(110)
Royal Society of wildlife	20,000	(20,000)	-	-
Be Internet Citizens	10,740	(10,740)	-	-
WCVA	17,037	(17,282)	-	(245)
	323,668	(342,555)	-	(18,887)
TOTAL FUNDS	411,020	(357,324)	2,997	56,693

Funds
The Fixed Asset Fund represents the net book value of the Association's fixed assets. These are used for operational purposes in pursuance of the Association's charitable activities.

Youth Achievement Awards is an unrestricted fund, the charity generates income by providing training to youth workers.

Gwirforce Fund represents the net book value of the assets held within the fund.

The Trans*form Cymru Project is a restricted fund provided by the Welsh Government in the form of an Equality and Inclusion Grant. The objectives include the undertaking of research and consultation across Wales on the current understanding of professionals who work with young people who identify as trans* and their ability to advise, inform and advocate for them.

continued...

19. MOVEMENT IN FUNDS - continued

The Big Music Project is a restricted fund provided by The Big Lottery. Youth Cymru is working as a partner organisation with UK Youth to help deliver the project in Wales. The aim is to create career opportunities within the Music Industry for 18-24 year olds and to use music opportunities to help young people develop employability skills such as team work and project management.

National Voluntary Youth Organisation Grant is a restricted fund provided by the Welsh Government in the form of a core funding grant.

Co-op Lonliness fund is a restricted fund to work with young people to take action to tackle lonliness.

Youth Endowment Fund is a restricted fund to deliver weekly online workshops and social media support for vunerable young people. There was a transfer from the general fund of £1,626 during the year to cover the overspend on the fund.

WCVA Voluntary services recovery fund is a restricted fund to offer sessions to engage young people. There was a transfer to the general fund of £160 during the year to repay overspend in 2021..

Be Internet Citizens is a restricted fund to deliver projects which support young people to learn about media literacy, critical thinking and digital citizenship.

Guardian and Pears Fund is restricted funding to provide £2,000 grants to organisation members throughout Wales to assist youth groups and workers meet the needs of young people in response to the Covid-19 Coronavirus pandemic.

Qualifications Wales Fund is a restricted fund to assist in developing qualifications for young people in Wales.

Royal Society of Chemistry Fund is a restricted fund to engage young people from marginalised and excluded groups in STEM.

Caerphilly CBC Fund is a restricted fund to provide youth support.

continued...

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

THE WELSH ASSOCIATION OF YOUTH CLUBS

England & Wales - Charity number 1163959

Accounts

REGISTERED COMPANY NUMBER: 02646433 (Wales)
REGISTERED CHARITY NUMBER: 1163959

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2021

for

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Ashmole & Co
Chartered Certified Accountants
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

The Welsh Association of Youth Clubs
Trading as Youth Cymru

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for the Year Ended 31 March 2021

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The Welsh Association of Youth Clubs
Trading as Youth Cymru

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity operated during the year from its registered office in Treforest in the name of Youth Cymru. The Objectives of the Charity are, for the benefit of the public in Wales, alone or in conjunction with others, to help young people to develop their physical, mental and spiritual capacities so that they grow to full maturity as individuals and as members of society, in order that their condition of life may be improved.

Youth Cymru provides services and support for the youth sector in Wales, both directly through its programmes, projects and activities, as well as through its partnership work via organisational membership. Membership currently ranges from small voluntary sector organisations to larger statutory sector services, and Youth Cymru continues to work to support these groups to improve their effectiveness and encouraging the formation of new clubs and groups.

During this period it has operated in all 22 local authority areas of Wales working towards drawing in additional substantial income and resources for the sector and providing vital support to young people, youth workers and the youth organisations.

The Charity is funded from a number of sources including a National Voluntary Youth Organisations grant from the Welsh Government which supports core charity activities, Additionally, grants are received for specific projects and programmes, gifts/donations, and training income. All money raised by or on behalf of the Charity are applied to further its charitable objectives.

Significant activities, including public benefit

The trustees confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act with regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning for future activities.

During this year, the Charity has continued to provide services and operate projects in accordance with the objectives set out in our Articles of Association.

ACHIEVEMENT AND PERFORMANCE

Throughout this reporting period, Youth Cymru has been working within the rules, regulations and restrictions caused by the Coronavirus Pandemic. The necessity of changing our whole way of working to ensure the safety of our staff, volunteers and all those with whom we deal, and for whom we provide services, means that most work has been carried out remotely and virtually. In the main, our staff have had to operate from home using available technology. Methods have been adapted and new approaches found so that both existing services could be continued and new ones offered. There have been many challenges and it is pleasing to report that our Joint Chief Executive Officers and staff have not only coped admirably with those but also looked to the future so that Youth Cymru will be well-placed to continue as a leading player in providing youth services in Wales. It is therefore worthy of note that so much has been achieved and advances made in this totally unprecedented period, as the following examples will show.

UPS

We delivered to 140 young people throughout Wales - Most of our learners this year were from youth organisations who provide alternative education, learning programmes and opportunities.

Reach Out

Funded by the Co-op Foundation, 10 hubs from across Wales supported young people through workshops and social action projects. Youth workers from Hubs were offered to take part in DYW (Digital Youth Work) training sessions. A total of 248 Young people were directly impacted by this project.

Energy Redress Funding

The Energy Redress toolkit was relaunched. 300 youth facing staff across 15 organisations in Wales were trained to use Energy Redress toolkit, a new e-voucher system set up where 22 E- vouchers were provided to young people in need for Gas / Electricity and 60 partnerships developed with organisations in Wales.

Be internet Citizens

We delivered to 400 young people in online on how to become Internet citizens - this was delivered virtually due to covid restrictions. Be Internet Citizens is an educational programme created by Google and YouTube designed to teach media literacy, critical thinking and digital citizenship, encouraging young people to be positive voices online and increasing their resilience.

The Be Internet Citizens Community toolkit comprised of four themes which each cover a key area of digital citizenship.

By working through the toolkit, young people are able to Identify fake and biased news, build resilience and critical thinking skills in order to be alert when consuming online content, recognise the power of the internet in shaping our attitudes towards other people, and understand the difference between online hate speech and free speech.

Generation Code accelerator

Consultation with 100 young people across Wales on which tech facilities they have in their communities and researched what tech clubs or digital clubs are available in Wales, especially in rural and hard to reach areas. Network with industries, training providers and upskilling Youth Workers & Young people. The programme also assists youth workers to operate digitally and offering them the qualification to reach young people in their regions.

Our Bright Future

Funded through the National Lottery, a UK wide programme, Youth Cymru are the Wales wide lead on policy and advocacy support, where young people created a manifesto, talked to decision makers, and met young people across Wales.

Participation

Llais Ifanc members created a manifesto for 2021 -2022 to support the strategic goals of Youth Cymru. A series of podcasts called Youth Pod was created, with young people being central in the development of the series.

Youth Cymru has continued to support the group of young leaders and has supported them to consult on and develop a youth manifesto. They worked on planning, delivering a youth hustings event that enabled young people from across Wales an opportunity to ask questions of representatives from the political parties in Wales.

Youth Achievement Awards

Has seen considerable development with a move towards the Youth Achievement Awards being an endorsed qualification. This will mean that a youth worker can be accredited with a qualification that sits on the Wales CFQW Framework. The YAA is a flexible programme that will allow most Youth Work activities to be easily accredited and enhance and evidence achievement of young people and of the sector. We have worked with Agored Cymru to accredit the award and placed the YAA on the qualification framework.

The Youth Endowment Fund

This project supported online music sessions for young people. Sessions were delivered using both an online platform and one-to-one tuition. The youth offer included singing, vocal training, rapping, guitar, keyboards, and music production and were led by six music industry professionals who are experienced youth mentors. We were pleased to be able to offer a range of support in this area that ranged from local youth workers to established and respected music industry professionals. This enabled young people to progress their talents to a variety of levels, as they wished.

Civic engagement

Youth people were given facilitated access to locally elected officials and prospective candidates for the Senedd 2021 elections to share their experiences of lockdown restrictions and Welsh Government senior staff to discuss issues on equality and human rights. Young people also discussed issues facing them in terms of vaccinations, employment, stop and search with a Member of Parliament. Digital delivery, we were able to extend the reach of the work to young people in other geographical areas, without the need to travel. This has challenged our assumptions/previous practice and enabled us to reconsider continuing online delivery methods post-pandemic. This can have a significant impact on young people living in more remote semi/rural communities.

Qualifications Wales

This commissioned consultation was conducted exclusively by Youth Cymru to the youth work sector in Wales. taking the form of focus groups utilising the online consultation provided by Qualifications Wales. An interactive presentation was created and each session was supported by a youth worker from Youth Cymru and a staff member from the respective Youth facing organisation. This consultation was a part of a much wider consultation conducted by Qualifications Wales through several communities in Wales, including Welsh language settings, Youth Parliament, Children's Commissioners Office, and alternative education organisations.

As part of the consultation process for the development of 14-16-year-olds (Key Stage 4) curriculum in Wales, Youth Cymru directly facilitated digital consultation with young people from across 7 areas of Wales. The purpose of the consultation was to gain the views and understanding of young people on the changes to the curriculum that have been identified by Qualifications Wales. Young people's views will feed into the development of the new curriculum influencing the design and implementation of formal qualifications for young people in Wales from 2022.

Wales Council for Voluntary Action - Voluntary Services Recovery Fund

Youth Cymru are working in partnership with Vale of Glamorgan statutory youth service. Detached/outreach youth work delivery has commenced and offers sessions to engage young people. The first phase of delivery has seen engagement of over 600 young people in a street-based setting. Young people were invited to give their views on the future youth offer from the Vale Youth Service. Youth Cymru have successfully negotiated an extension to the project until August 2021. This will also facilitate the chance of better weather to ensure the pop-up/outreach work sessions will potentially engage young people.

Youth Cymru have developed a digital platform to Covid securely give young people access to the consultation process and a range of youth information and opportunities to identify their personal experiences of lockdown, etc.

Strategic and Development

Youth Cymru continues to support the development of the National Youth Work Strategy. Two members of staff are currently working with, and contributing to, the Strategic Planning Groups to ensure that youth work is valued and understood by key stakeholders/decision makers.

Youth Cymru has continued to provide training having moved to a digital delivery enabling young people to obtain qualifications, to support and develop new skills, aspirations, confidence and self-esteem and to overcome barriers linked to participation in learning and accessing employment. As a consequence of the lockdown many young people involved in the programme are at risk of not achieving their full qualifications. Youth Cymru was able to work with the Agored Cymru, the awarding body, to negotiate special circumstances which were applied to the curriculum and ensured that all enrolled young people achieved. We have been consulting and working to develop our ability to deliver some of these courses using interactive digital methods. Youth Cymru have developed resources ready to construct the courses on the new platform. These courses will be relevant to the Work Related Education qualification and the Personal Social and Emotional qualification framework.

We have contributed to the redevelopment of the Quality Mark and attended development meetings with other lead assessors to review and reshape the mark ensuring more accessibility to smaller youth organisation. We have lead 3 youth work quality mark assessment during the last year.

We have continued to be a member of the European Confederation of Youth Clubs have been active digitally engaging with online meetings and contributing to the organisation's continuing activities

We've continued to provide support to the Youth Welsh Parliamentarians and during this reporting period have recruited, trained and supported two new parliamentarian members. We have provided them with supporting and accessing Welsh youth parliament meetings, the mental health committee and relevant opportunities. Our support for Llais Ifanc continues and during this reporting period we have.

FINANCIAL REVIEW

Financial position

The results for the year and financial position of the Charity are as shown in the annexed financial statements.

The net surplus for the year amounted to £56,693 (2020 - £37,091 deficit). A surplus of £73,599 (2020 - £27,591 deficit) is attributed to unrestricted funds and a deficit of £16,906 (2020 - £9,500) to restricted funds.

At 31 March 2021 the balance on the unrestricted funds amounted to £553,524 (2020 - £479,925) and the balance on the restricted funds amounted to £15,684 (2020 - £32,590).

Principal funding sources

During the year the Charity was awarded funding of £102,645 (2020 £101,670) by the Welsh Government, in relation to the National Voluntary Youth Organisations (NVYO) Grant Scheme. The Award provides core funding, to help it to continue to achieve its main charitable objectives.

During the year, the Charity was awarded funding of £70,590 (2020 £65,660) by The Co Op Foundation, to work with young people aged 14-25 to take action to tackle loneliness.

During the year, the Charity was awarded funding of £49,849 (2020 £nil) by the Energy Saving Trust in relation to the Energy Redress Scheme. The Energy Redress Scheme provides funding to Charities in England, Scotland and Wales to support vunerable energy customers.

During the year, the Charity was awarded funding of £44,600 (2020 £nil) from the Youth Endownment Fund. The Youth Endownment Fund supports programmes and community partnerships across England and Wales working with children at risk of being drawn into crime and violence, and builds up knowledge of what works to prevent that.

FINANCIAL REVIEW

Reserves policy

Youth Cymru's policy is to maintain a prudent level of reserves in order to fund any deficit and to meet unexpected outgoings.

At the end of the year the Association's total reserves amounted to £569,208 (2020- £512,515). However, of this, free reserves amounted to £280,276 (2020 - £202,860).

The Fixed Asset Fund of £254,768 (2020 £261,295) represents the net book value of the Association's fixed assets held in property. This is represented by the property from which the Association operates. All fixed assets are used for operational purposes in pursuance of the Association's charitable activities. The value of the fund could only be realised by disposing of the Association's property. Whilst this would provide funds in the short term that could be used to further the Association's objectives, it would also result in an increase in operational costs, because of the resulting need to lease premises. The Trustees do not consider this to be a wise use of its resources.

Reserves amounting to £21,723 (2020 £21,723) have been designated for future work to be carried out in respect of the Youth Achievement Awards.

Restricted funds at the end of the year amounted to £15,684 (2020 £32,590). Further details are given in note 19 to the financial statements.

FUTURE PLANS

Youth Cymru are working to influence strategic planning and policy development at national level to direct the workstreams and associated funding to cover the plethora of contributing negative risk factors (inequality, poverty, early years support, parenting support, poor mental health, loneliness and social isolation, etc.) is an urgent priority in Wales. We firmly believe that youth work has a significant role in interventions to support young people and assist them in navigating and make sense of the post-Covid world.

Youth Cymru's strategic plan is being developed and will be launch in March 2022. Youth Cymru's 2021-2026 strategy will be to build upon and develop our historical successes gained during our last period from 2017. The previous strategy confirmed the ambition to lead youth work in Wales and contribute towards delivering the Seven Well-being Goals of the Well-being and Future Generations Act 2015 demonstrating how good quality youth work experiences enable young people to play a full part in contributing to their delivery. We will continue to work to create and help develop a Wales fit for future generations.

We aim to strengthen and consolidate our current team, enabling us to maintain our existing level of operations whilst strategically working to identify, plan and work towards new opportunities, activities, projects and programmes. As part of our plan we set out to gain the Quality Mark for youth work in Wales, this we did at the Bronze Level, collating evidence to demonstrate that Youth Cymru can achieved a 'good practice' grade against each of the indicators. Feedback from our inspection indicated that we are very well placed to achieve silver which we are currently moving towards.

Times will continue to be challenging for young people and youth work in Wales in the coming year particularly in relation to the Covid 19 pandemic we have now adapted services to enable them to be delivered online, face to face or hybrid to ensure we are still able to engage and reach young people, and the sector where any restrictions may apply. Youth Cymru's support will continue to be vital to ensure that the sector can rise to those challenges. Many of our projects are affected by the current and continued uncertainty around Brexit and the EU funding that was previously available to Wales. We will continue to bring much needed resources into the sector through our partnerships with the private sector, and we look forward to expanding and building on those partnerships. We will continue to seek funding to support and sustain existing projects and grants and will seek further funding to develop new project and programmes that continue to improve, enhance and better the lives of young people in Wales. We will continue to work with others to promote the value of youth work, and we will support the Welsh Government's Youth Work Strategy Branch to enable a new National Youth Work Strategy and its implementation into the future. Promoting the participation of young people in decision making will continue to be a key priority and we will look for opportunities to extend young people's voice in wales and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is operated in accordance with its Memorandum and Articles of Association, which were last amended on 14 March 2015. It is registered as a Charity with the Charities Commission. The Board of Trustees has ultimate responsibility for the management and financial matters of Youth Cymru.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

As set out in the Articles of Association, one third of the Trustees must retire annually. They may be re-elected. Trustees may be elected at the Annual General Meeting of the Board or Special Meeting called for that purpose. The Articles of Association also empower the Board of Trustees to appoint any member of Youth Cymru as a member of the Board by way of addition to the Board. Nominations to the Board of Trustees are from within the serving membership of the Executive Committee.

Organisational structure

Responsibility for the day to day running of the Organisation is delegated as appropriate the Joint Chief Executives.

Members of the Board of Trustees, who are directors for the purposes of the Companies Act and trustees for the purposes of charity law, who served during the year, are listed on page 8.

The Board of Trustees meets on a regular basis to take decisions on behalf of the Charity. Recommendations in respect of financial and staffing issues are made to the Board by a sub-committee - The Resources Committee - which is chaired by Anthony Hill.

Induction and training of new trustees

New trustees are directed towards guidance issued by The Charity Commission and provided by a bespoke induction programme depending on individual experience and needs.

Wider network

As one of a number of voluntary organisations providing services in the youth sector in Wales, the charity works alongside, and cooperates with, a variety of other statutory and non-statuary bodies. It also belongs to a number of umbrella organisations, including the Council for Wales of Voluntary Youth Services. Many services are provided to, and run in conjunction with, the Statutory Sector, especially local authorities.

Youth Cymru also works in partnership with similar organisations in the other countries of the UK and the Republic of Ireland, including UK Youth, Youth Scotland, Youth Action Northern Ireland and Youth Work Ireland.

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. During the year, the Board has reviewed each of the charity's operations and activities as part of an overall risk assessment approach. All new ventures are appraised, on the basis of significant risks being identified, with policies and procedures put into place to minimise such risks.

As mentioned above, decisions are taken by the Board of Trustees, which meets on a regular basis, having taken appropriate recommendations from the Resources Committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02646433 (Wales)

Registered Charity number

1163959

Registered office
Unit D
Upper Boat Trading Estate
Treforest
Mid Glamorgan
CF37 5BP

Trustees
E L Chivers Chairperson
A J Fry Vice Chairperson
K R Coates Treasurer
J K Moger MBE
A R Hill
C A Curzon Hole
C Ryan (appointed 24/4/20)
N Sudarsan (appointed 20/4/20)
R Frost (appointed 20/4/20)
N W Hussey (appointed 20/4/20)
G J Jones (appointed 24/4/20)
I Bater (appointed 20/4/20)

Auditors
Ashmole & Co
Chartered Certified Accountants
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

Bankers
HSBC Bank Plc
56 Queen Street
Cardiff
CF10 2PX

Joint Chief Executive & Secretary
M Ryan
J Griffiths

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of The Welsh Association of Youth Clubs for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Ashmole & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 14/12/21 and signed on its behalf by:

Keith Coates (Dec 14, 2021 14:25 GMT)

K R Coates - Trustee

Report of the Independent Auditors to the Trustees of
The Welsh Association of Youth Clubs

Opinion
We have audited the financial statements of The Welsh Association of Youth Clubs (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31 March 2021 and of its incoming resources and application of resources, including 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 Auditors' 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 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 Report of the Independent Auditors 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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statement, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- Obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessments of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, and the Companies Act 2006. We performed audit procedures to detect non-compliance which may have a material impact on the financial statements which included reviewing financial statement disclosures.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to any significant, unusual transactions and transactions entered into outside the normal course of business.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of Ashmole & Co
Chartered Certified Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
First Floor
1 St John's Court
Upper Fforest Way, Enterprise Park
Swansea
SA6 8QQ

Date: 20/12/2021

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,290	102,645	104,935	103,637
Charitable activities	5				
Project delivery		60,205	221,023	281,228	196,442
Training		22,287	-	22,287	23,156
Other trading activities	3	1,973	-	1,973	4,041
Investment income	4	597	-	597	588
Total		87,352	323,668	411,020	327,864
EXPENDITURE ON					
Raising funds	6	5,095	-	5,095	8,187
Charitable activities	7				
Project delivery		5,533	342,555	348,088	339,751
Training		4,141	-	4,141	16,547
Total		14,769	342,555	357,324	364,485
Net gains/(losses) on investments		2,997	-	2,997	(470)
NET INCOME/(EXPENDITURE)		75,580	(18,887)	56,693	(37,091)
Transfers between funds	19	(1,981)	1,981	-	-
Net movement in funds		73,599	(16,906)	56,693	(37,091)
RECONCILIATION OF FUNDS					
Total funds brought forward		479,925	32,590	512,515	549,606
TOTAL FUNDS CARRIED FORWARD		553,524	15,684	569,208	512,515

The notes form part of these financial statements

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Balance Sheet
31 March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	14	255,832	262,666
Investments	15	17,476	14,479
		273,308	277,145
CURRENT ASSETS			
Debtors	16	6,437	21,818
Cash at bank and in hand		342,827	341,627
		349,264	363,445
CREDITORS			
Amounts falling due within one year	17	(53,364)	(128,075)
NET CURRENT ASSETS		295,900	235,370
TOTAL ASSETS LESS CURRENT LIABILITIES		569,208	512,515
NET ASSETS		569,208	512,515
FUNDS	19		
Unrestricted funds		553,524	479,925
Restricted funds		15,684	32,590
TOTAL FUNDS		569,208	512,515

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2021

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 14/12/21 ..... and were signed on its behalf by:

Keith Coates (Dec 14, 2021 14:25 GMT)

K R Coates - Trustee

The notes form part of these financial statements

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	603	1,172
Net cash provided by operating activities		603	1,172
Cash flows from investing activities			
Interest received		597	588
Net cash provided by investing activities		597	588
Change in cash and cash equivalents in the reporting period		1,200	1,760
Cash and cash equivalents at the beginning of the reporting period		341,627	339,867
Cash and cash equivalents at the end of the reporting period		342,827	341,627

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	56,693	(37,091)
Adjustments for:		
Depreciation charges	6,834	6,928
(Gain)/losses on investments	(2,997)	470
Interest received	(597)	(588)
Decrease in debtors	15,381	1,555
(Decrease)/increase in creditors	(74,711)	29,898
Net cash provided by operations	603	1,172

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	341,627	1,200	342,827
	341,627	1,200	342,827
Total	341,627	1,200	342,827

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Going Concern

In March 2020, the UK Government responded to the Covid-19 Pandemic, by asking people to stay at home and forcing many businesses and other employers to shut. The Pandemic continues to have a significant impact on employers and individuals generally, resulting in a considerable amount of uncertainty. In general, property prices have not been adversely effected as at the date of this report.

Having given the matter due consideration, the trustees do not believe that the pandemic has had a significant impact on the valuation of its assets or the recoverability of its debts, as at 31 March 2021. As at the date of this report, the income streams of the Charity are continuing as expected. At 31 March 2021, the Charity had funds in the bank of £342,827.

In view of the above the trustees believe the going concern basis of accounting to be appropriate, and the financial statements have therefore been prepared on this basis..

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs have been allocated between the activities either by direct allocation or apportionment in the ratio of income received from the activities

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on reducing balance and 15% on reducing balance

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Individual fixed assets costing £500 or more are capitalised at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value of each asset over it's expected life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds
The general fund can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds that are used for a designated purpose are segregated from the general fund..

Designated funds
The Fixed Asset Fund is a designated fund representing the net book value of the Association's fixed assets. In addition to a small amount of office equipment and furniture, this is mainly represented by the property from which the Association operates. All fixed assets are used for operational purposes in pursuance of the Association's charitable activities.

Youth Achievement Awards
The Youth Achievements Award Fund is a designated fund which has been set aside at the discretion of the trustees for the continuation of this work in all areas of Wales.

Restricted funds
Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	2,237	1,896
Grants	102,645	101,670
Grant amortisation	53	71
	104,935	103,637

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Welsh Assembly Government	102,645	101,670

continued...

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	2,000
Solar electricity income	1,973	1,871
Rental income	-	170
	1,973	4,041

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	597	588

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Grants	Project delivery	281,228	196,442
Youth Achievements Awards	Training	5,436	6,021
Training income	Training	16,851	17,135
		303,515	219,598

Grants received, included in the above, are as follows:

	2021	2020
	£	£
UK Youth	32,625	14,920
Co-op Foundation - Belong	70,590	65,660
Royal Bank of Scotland	-	3,841
Tudor Trust	1,947	25,000
Welsh Council for Voluntary Action	17,037	-
Spirit of 2012	6,260	37,470
Community Foundation in Wales	-	119
Heritage Lottery Fund	-	29,475
Big Ideas Wales	-	2,957
Participation	-	2,000
MAPS - Youth Checkpoints	35,000	15,000
Youth Endowment Fund	44,600	-
Energy Redress	49,849	-
Royal Society of Wildlife	20,000	-
Anthem	3,320	-
	281,228	196,442

continued...

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Affiliation & registration fees	5,095	5,747
Events	-	2,440
	5,095	8,187

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Project delivery	342,239	5,849	348,088
Training	4,134	7	4,141
	346,373	5,856	352,229

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	262,646	250,809
Rates and water	1,552	1,525
Insurance	819	857
Light and heat	1,208	1,427
Telephone	7,059	5,800
Postage and stationery	3,038	2,914
Repairs & renewals	206	1,025
Travel	150	23,177
General expenses	865	264
Tutors fees & training materia ls etc.	27,540	19,643
Hub grants	7,535	21,397
Staff training	1,246	1,395
Technology	14,108	2,073
Promotion	529	665
Project support	9,038	8,949
Room hire	-	1,798
HR Support	2,000	-
Depreciation	6,834	6,928
	346,373	350,646

continued...

9. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Project delivery	89	5,760	5,849
Training	7	-	7
	96	5,760	5,856

Support costs, included in the above, are as follows:

Finance

	Project delivery	Training	2021 Total activities	2020 Total activities
	£	£	£	£
Bank charges	89	7	96	90

Governance costs

	2021 Project delivery	2020 Total activities
	£	£
Auditors' remuneration	5,760	5,562

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	5,760	5,562
Depreciation - owned assets	6,834	6,928

continued...

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

12. STAFF COSTS

	2021	2020
	£	£
Gross wages	230,666	222,524
Employers National Insurance	18,140	16,309
Employers Pension	13,840	11,976
	262,646	250,809

The average number of employees during the year was 8 (2020 - 8).

No employee received emoluments in excess of £60,000 during the year ended 31 March 2021.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,967	101,670	103,637
Charitable activities			
Project delivery	34,877	161,565	196,442
Training	23,156	-	23,156
Other trading activities	4,041	-	4,041
Investment income	588	-	588
Total	64,629	263,235	327,864
EXPENDITURE ON			
Raising funds	8,187	-	8,187
Charitable activities			
Project delivery	67,016	272,735	339,751
Training	16,547	-	16,547
Total	91,750	272,735	364,485

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net gains/(losses) on investments	(470)	-	(470)
NET INCOME/(EXPENDITURE)	(27,591)	(9,500)	(37,091)
RECONCILIATION OF FUNDS			
Total funds brought forward	507,516	42,090	549,606
TOTAL FUNDS CARRIED FORWARD	479,925	32,590	512,515

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 April 2020 and 31 March 2021	315,345	10,999	40,619	366,963
DEPRECIATION				
At 1 April 2020	63,069	1,980	39,248	104,297
Charge for year	6,307	220	307	6,834
At 31 March 2021	69,376	2,200	39,555	111,131
NET BOOK VALUE				
At 31 March 2021	245,969	8,799	1,064	255,832
At 31 March 2020	252,276	9,019	1,371	262,666

continued...

15. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2020	14,479
Additions	2,997
At 31 March 2021	17,476
NET BOOK VALUE	
At 31 March 2021	17,476
At 31 March 2020	14,479

There were no investment assets outside the UK.

The valuation of investments is in accordance with market value of the fund as provided by CCLA Investment Management Ltd dated 31 March 2021. The Trustees consider that this is a fair valuation of value of the investment at the year end.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	6,279	21,466
Other debtors	7	7
Prepayments	151	345
	6,437	21,818

continued...

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Deferred income	31,363	96,650
Accrued expenses	21,841	31,212
Deferred government grants	160	213
	53,364	128,075

Deferred Income

Balance at 1 April 2020	96,650
Amount released to Incoming Resources	(86,850)
Amount deferred in year	21,563
Balance at 31 March 2021	31,363

Deferred income represents money received in advance of receiving training courses, and also grant income received in respect of the financial year ended 31 March 2021.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	255,772	60	255,832	262,666
Investments	17,476	-	17,476	14,479
Current assets	303,712	45,552	349,264	363,445
Current liabilities	(23,436)	(29,928)	(53,364)	(128,075)
	553,524	15,684	569,208	512,515

continued...

19. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	196,907	81,621	(1,981)	276,547
Fixed Asset Fund	261,295	(6,527)	-	254,768
Youth Acheivement Awards	21,723	486	-	22,209
	479,925	75,580	(1,981)	553,524
Restricted funds				
Clive Beck	1,500	-	-	1,500
Gwirforce	80	(20)	-	60
Trans*form Cymru Project	6,955	(831)	-	6,124
The Big Music Project	8,000	-	-	8,000
Co-Op - Lonliness Project	14,985	(14,985)	-	-
Spirit of 2012	1,070	(1,070)	-	-
Youth Endowment Fund	-	(1,626)	1,626	-
Energy Redress	-	(110)	110	-
WCVA	-	(245)	245	-
	32,590	(18,887)	1,981	15,684
TOTAL FUNDS	512,515	56,693	-	569,208

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	81,916	(3,292)	2,997	81,621
Fixed Asset Fund	-	(6,527)	-	(6,527)
Youth Acheivement Awards	5,436	(4,950)	-	486
	87,352	(14,769)	2,997	75,580
Restricted funds				
Gwirforce	-	(20)	-	(20)
Trans*form Cymru Project	1,947	(2,778)	-	(831)
National Voluntary Youth Organisation Grant	102,645	(102,645)	-	-
Co-Op - Lonliness Project	70,590	(85,575)	-	(14,985)
Spirit of 2012	6,260	(7,330)	-	(1,070)
Youth Endowment Fund	44,600	(46,226)	-	(1,626)
Energy Redress	49,849	(49,959)	-	(110)
Royal Society of wildlife	20,000	(20,000)	-	-
Be Internet Citizens	10,740	(10,740)	-	-
WCVA	17,037	(17,282)	-	(245)
	323,668	(342,555)	-	(18,887)
TOTAL FUNDS	411,020	(357,324)	2,997	56,693

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	212,936	(16,029)	196,907
Fixed Asset Fund	267,822	(6,527)	261,295
Youth Acheivement Awards	26,758	(5,035)	21,723
	507,516	(27,591)	479,925
Restricted funds			
Clive Beck	1,500	-	1,500
Gwirforce	107	(27)	80
Trans*form Cymru Project	19,871	(12,916)	6,955
The Big Music Project	8,000	-	8,000
Co-Op - Lonliness Project	-	14,985	14,985
Spirit of 2012	2,787	(1,717)	1,070
Heritage Lottery Fund	9,825	(9,825)	-
	42,090	(9,500)	32,590
TOTAL FUNDS	549,606	(37,091)	512,515

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	58,608	(74,167)	(470)	(16,029)
Fixed Asset Fund	-	(6,527)	-	(6,527)
Youth Acheivement Awards	6,021	(11,056)	-	(5,035)
	64,629	(91,750)	(470)	(27,591)
Restricted funds				
Gwirforce	-	(27)	-	(27)
Trans*form Cymru Project	25,119	(38,035)	-	(12,916)
National Voluntary Youth Organisation Grant	101,670	(101,670)	-	-
Co-Op - Lonliness Project	65,660	(50,675)	-	14,985
RBS - Money Smart	3,841	(3,841)	-	-
Spirit of 2012	37,470	(39,187)	-	(1,717)
Heritage Lottery Fund	29,475	(39,300)	-	(9,825)
	263,235	(272,735)	-	(9,500)
TOTAL FUNDS	327,864	(364,485)	(470)	(37,091)

Funds

The Fixed Asset Fund represents the net book value of the Association's fixed assets. These are used for operational purposes in pursuance of the Association's charitable activities.

Youth Achievement Awards is an unrestricted fund, the charity generates income by providing training to youth workers.

Gwirforce Fund represents the net book value of the assets held within the fund.

The Trans*form Cymru Project is a restricted fund provided by the Welsh Government in the form of an Equality and Inclusion Grant. The objectives include the undertaking of research and consultation across Wales on the current understanding of professionals who work with young people who identify as trans* and their ability to advise, inform and advocate for them.

The Big Music Project is a restricted fund provided by The Big Lottery. Youth Cymru is working as a partner organisation with UK Youth to help deliver the project in Wales. The aim is to create career opportunities within the Music Industry for 18-24 year olds and to use music opportunities to help young people develop employability skills such as team work and project management.

National Voluntary Youth Organisation Grant is a restricted fund provided by the Welsh Government in the form of a core funding grant.

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19. MOVEMENT IN FUNDS - continued

Co-op Lonliness fund is a restricted fund to work with young people to take action to tackle lonliness.

Spirit fund is a restricted fund provided by Spirit of 2012 to deliver, create and communicate wellbeing.

Youth Endowment Fund is a restricted fund to deliver weekly online workshops and social media support for vunerable young people. There was a transfer from the general fund of £1,626 during the year to cover the overspend on the fund.

Energy Redress fund is a restricted fund for the 'chillout and save your energy' project to support vunerable energy customers. There was a transfer from the general fund of £110 during the year to cover the overspend on the fund.

WCVA Voluntary services recovery fund is a restricted fund to offer sessions to engage young people. There was a transfer from the general fund of £245 during the year to cover overspend on the fund.

Be Internet Citizens is a restricted fund to deliver projects which support young people to learn about media literacy, critical thinking and digital citizenship.

The Royal Society of Wildlife fund is a restricted fund to build and manage effective relationships with key stakeholders in Wales and assist projects and young people with influencing government and other relevant decision makers.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.