

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
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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.

The Welsh Association of Youth Clubs
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Report of the Trustees
for the Year Ended 31 March 2025

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.

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Report of the Trustees
for the Year Ended 31 March 2025

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

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Report of the Trustees
for the Year Ended 31 March 2025

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

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Report of the Trustees
for the Year Ended 31 March 2025

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 vulnerable 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 funding 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 awarded 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 awarded 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.

The Welsh Association of Youth Clubs
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Report of the Trustees
for the Year Ended 31 March 2025

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.

The Welsh Association of Youth Clubs
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Report of the Trustees
for the Year Ended 31 March 2025

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.

The Welsh Association of Youth Clubs
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Report of the Trustees
for the Year Ended 31 March 2025

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

The Welsh Association of Youth Clubs
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Report of the Trustees
for the Year Ended 31 March 2025

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.

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Report of the Trustees
for the Year Ended 31 March 2025

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.

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

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.

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

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.

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

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

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
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		<u>70,509</u>	<u>215,736</u>	<u>286,245</u>	<u>458,004</u>
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		<u>119,716</u>	<u>220,518</u>	<u>340,234</u>	<u>446,669</u>
Net gains/(losses) on investments		<u>(930)</u>	<u>-</u>	<u>(930)</u>	<u>1,679</u>
NET INCOME/(EXPENDITURE)		<u>(50,137)</u>	<u>(4,782)</u>	<u>(54,919)</u>	<u>13,014</u>
Transfers between funds	19	<u>15,624</u>	<u>(15,624)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(34,513)</u>	<u>(20,406)</u>	<u>(54,919)</u>	<u>13,014</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		472,123	20,441	492,564	479,550
TOTAL FUNDS CARRIED FORWARD		<u>437,610</u>	<u>35</u>	<u>437,645</u>	<u>492,564</u>

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
		<hr/>	<hr/>
		251,087	259,653
 CURRENT ASSETS			
Debtors	16	36,421	9,101
Cash at bank and in hand		274,169	279,314
		<hr/>	<hr/>
		310,590	288,415
 CREDITORS			
Amounts falling due within one year	17	(124,032)	(55,504)
		<hr/>	<hr/>
NET CURRENT ASSETS		186,558	232,911
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		437,645	492,564
		<hr/>	<hr/>
NET ASSETS		437,645	492,564
		<hr/>	<hr/>
FUNDS	19		
Unrestricted funds		437,610	472,123
Restricted funds		35	20,441
		<hr/>	<hr/>
TOTAL FUNDS		437,645	492,564
		<hr/>	<hr/>

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

The Welsh Association of Youth Clubs
Trading as Youth Cymru

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		<u>(11,865)</u>	<u>(159,632)</u>
Cash flows from investing activities			
Interest received		6,720	1,569
Net cash provided by investing activities		<u>6,720</u>	<u>1,569</u>
Change in cash and cash equivalents in the reporting period		<u>(5,145)</u>	<u>(158,063)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>279,314</u>	<u>437,377</u>
Cash and cash equivalents at the end of the reporting period		<u><u>274,169</u></u>	<u><u>279,314</u></u>

The notes form part of these financial statements

The Welsh Association of Youth Clubs
Trading as Youth Cymru

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	<u>(11,865)</u>	<u>(159,632)</u>

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
	<u>279,314</u>	<u>(5,145)</u>	<u>274,169</u>
Total	<u>279,314</u>	<u>(5,145)</u>	<u>274,169</u>

The notes form part of these financial statements

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements
for the Year Ended 31 March 2025

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 its 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..

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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
	<u>103,360</u>	<u>98,326</u>

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

	2025	2024
	£	£
Welsh Assembly Government	<u>95,958</u>	<u>95,958</u>

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>6,720</u>	<u>1,569</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
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	-
		<u>169,748</u>	<u>354,524</u>

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 Educational Leadership	10,000	10,000
AVOW & Glyndwr University	-	3,000
	<u>51,483</u>	<u>302,054</u>
Carried forward		

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	-
	<u>120,278</u>	<u>327,993</u>

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Affiliation & registration fees	<u>5,835</u>	<u>4,547</u>

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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
	<u>326,296</u>	<u>8,103</u>	<u>334,399</u>

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 materials 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
	<u>326,296</u>	<u>434,611</u>

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Project delivery	195	7,908	8,103
	<u>195</u>	<u>7,908</u>	<u>8,103</u>

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

Finance

	2025 Project delivery £	2024 Total activities £
Bank charges	195	191
	<u>195</u>	<u>191</u>

Governance costs

	2025 Project delivery £	2024 Total activities £
Auditors' remuneration	7,908	7,320
	<u>7,908</u>	<u>7,320</u>

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
	<u>7,908</u>	<u>8,002</u>

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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
	<u>269,474</u>	<u>268,134</u>

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	<u>47,608</u>	<u>410,396</u>	<u>458,004</u>
EXPENDITURE ON			
Raising funds	4,547	-	4,547
Charitable activities			
Project delivery	20,818	418,390	439,208

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. FIXED ASSET INVESTMENTS

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

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
	<hr/>	<hr/>
	36,421	9,101
	<hr/>	<hr/>

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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
	<u>124,032</u>	<u>55,504</u>

Deferred Income

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

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)
	<u>437,610</u>	<u>35</u>	<u>437,645</u>	<u>492,564</u>

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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
	<u>472,123</u>	<u>(50,137)</u>	<u>15,624</u>	<u>437,610</u>
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)	-	-
	<u>20,441</u>	<u>(4,782)</u>	<u>(15,624)</u>	<u>35</u>
TOTAL FUNDS	<u>492,564</u>	<u>(54,919)</u>	<u>-</u>	<u>437,645</u>

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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)	-	-
	<u>70,509</u>	<u>(119,716)</u>	<u>(930)</u>	<u>(50,137)</u>
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)	-	-
	<u>215,736</u>	<u>(220,518)</u>	<u>-</u>	<u>(4,782)</u>
TOTAL FUNDS	<u>286,245</u>	<u>(340,234)</u>	<u>(930)</u>	<u>(54,919)</u>

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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
	<u>451,285</u>	<u>21,008</u>	<u>(170)</u>	<u>472,123</u>
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
	<u>28,265</u>	<u>(7,994)</u>	<u>170</u>	<u>20,441</u>
TOTAL FUNDS	<u><u>479,550</u></u>	<u><u>13,014</u></u>	<u><u>-</u></u>	<u><u>492,564</u></u>

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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
	<u>47,608</u>	<u>(28,279)</u>	<u>1,679</u>	<u>21,008</u>
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
	<u>410,396</u>	<u>(418,390)</u>	<u>-</u>	<u>(7,994)</u>
TOTAL FUNDS	<u>458,004</u>	<u>(446,669)</u>	<u>1,679</u>	<u>13,014</u>

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.

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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 Project 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 vulnerable 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.

The Welsh Association of Youth Clubs
Trading as Youth Cymru

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

Fresh Water - Climate Conversations / Wales Climate Week is a restricted fund to deliver the climate action and client 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 consult with young people and support Public Health Wales to strengthen youth engagement processes.

Waterloo Foundation Aspiring 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
	<hr/> 103,360	<hr/> 98,326
Other trading activities		
Fundraising events	4,059	2,597
Solar electricity income	2,358	988
	<hr/> 6,417	<hr/> 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
	<hr/> 169,748	<hr/> 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

This page does not form part of the statutory financial statements

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 materials 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
	<hr/> 326,296	<hr/> 434,611
Support costs		
Finance		
Bank charges	195	191
Governance costs		
Auditors' remuneration	7,908	7,320
	<hr/>	<hr/>
Total resources expended	340,234	446,669
	<hr/>	<hr/>
Net (expenditure)/income	<u>(53,989)</u>	<u>11,335</u>

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