

Charity Registration No. 1172685 (England and Wales)

SYA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Donna Leeding	
	David Bishop	
	Jon Wellman	
	Rebecca Arblaster	(Appointed 9 June 2025)
	Neil Bentley	(Appointed 14 July 2025)
	Adrian Penney	(Appointed 8 September 2025)
	Charlotte Cain	(Appointed 20 October 2025)
Charity registration	England and Wales	1172685
Principal address	The New Lodge Upton Lane Shrewsbury Shropshire SY2 5RR	
Auditor	James Holyoak & Parker Limited 1 Knights Court Archers Way Battlefield Enterprise Park Shrewsbury SY1 3GA	

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# SYA

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# **SYA**

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the charities SORP (FRS102) - 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 (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and Charities Act 2011.

#### **Objectives and activities for the public benefit**

The objectives of the charity (as stated in its constitution) are "To help young people (Aged up to their 26th birthday) in Shropshire, especially but not exclusively through their leisure activities, to develop their physical, mental and spiritual capacities that they grow to full maturity as individuals and members of society".

The trustees consider that the public benefit is the provision of a resource available to all young people living in or around Shropshire. The trustees therefore consider they have complied with Section 17(5) of the Charities Act 2011.

#### **Achievements and performance**

##### **Main Activities Undertaken During the Year:**

- Support of universal youth provision
- 67 Community youth clubs
- 4 Girl Guides (including the county team)
- 4 Scout Groups (Including the county team)
- 19 Young Farmers clubs (Through the county team)
- 5 Sports Clubs with youth sections
- 6 Time2talk Social Emotional Health projects in Schools
- 22 other organisations that deliver youth activities
- 2 Crucial crew events delivering alcohol, vaping and safeguarding workshops to 1600 school year 6's

##### **Impact made**

- Supporting 6800 young people every week through the provision of youth clubs and projects (This figure includes 3448 Scouts)
- Creating inclusive access that supports over 400 young people with disabilities
- Delivered or supported the delivery of 396 sessions of youth work each week (term time only).
- 30,888 hours of youth work directly delivered over the year
- Empowered 143 young people under 18 to engage in volunteering, helping them to gain the confidence, skills and experience to support their communities
- Nurturing volunteers of all ages, with 5070 volunteers supporting the sector
- The volunteering contribution made to the sector is valued at £7.8million annually, illustrating the immense social and economic impact of community led youth work

#### **Financial review**

The accounts look healthy with a surplus on unrestricted funds of £78,996 and a surplus on restricted funds of £835,713.

During the year we have had significant change brought about by the successful Youth Investment Fund bid for a new building, although this will be hugely beneficial in the long term, during the build phase it will cause uncertainty and disruption to our core delivery, there have been some unforeseen costs linked to this, some we have been able to recoup, others not.

The sector remains volatile. SYA has 29 different funders, many of whom are local town and parish councils, who set their budgets annually. This presents a challenge for long term planning, through it does mean that our risk is spread. Changes to national policies could also impact on us in the future, whether this is positive or negative will depend upon the political direction being set.

# **SYA**

## **TRUSTEES REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the balance sheet date the charity held £316,129 (2024: £237,133) of unrestricted funds, and total funds of £1,918,197 (2024: £1,003,488).

Restricted funds held at the year end have been carried forward for the future support of specific projects.

#### **Plans for future periods**

##### **Strategic Goals for 25/26:**

- To continue the growth in services to young people, with a target to generate 6 pieces of new work.
- To build robust relationships with organisations within Shropshire, Telford & Wrekin and secure core funding to support youth club programs.
- To launch a marketing strand for the charity and implement a marketing/communications plan with key stakeholders
- To establish SYA as the 'Voice of Young People' demonstrating the charities credentials, creativity and expertise
- To appoint a "Community Fundraiser" to diversify our funding streams and support local initiatives

##### **Planned Activities and Developments:**

- Delivery of Youth Clubs utilising our 3 approaches
- Supporting purely voluntary clubs and organisations
- Partnering with local organisations to deliver youth clubs together
- Fully funded youth clubs where all the staff are paid, these include targeted universal clubs for LGBT+, SEND young people and young parents.
- Delivery of Youth Projects
- Time2talk Social Emotional Health (SEMH) projects in schools
- Youth Voice work
- Upskilling the sector through our training offer
- Offering a range of training courses including Level 2 & 3 Youth Worker, Safeguarding, First Aid, Food Hygiene, trauma informed practice, Mental Health First Aid and Anti-discriminatory practice

#### **Structure, governance and management**

The charity (SYA) is a charitable incorporated organisation (CIO - 1172685). The constitution sets out the appointment of new Trustees. This is by nomination and request. Two of the trustees are allocated by Local Councils. The day to day management of the charity is vested in by Mr Richard Parkes the charities Chief Executive Officer.

The remuneration for key management is decided by the trustees, based on market comparison (JNC Pay scales) and what SYA can afford.

# SYA

## TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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The trustees who served during the year and up to the date of signature of the financial statements were:

Donna Leeding	
David Bishop	
Aleesha Skett	(Resigned 24 April 2025)
Jon Wellman	
Rebecca Kwan	(Resigned 16 January 2025)
Dr Alan Herbert	(Resigned 24 September 2024)
Robert Pinsent	(Appointed 24 September 2024 and resigned 7 November 2025)
Rebecca Arblaster	(Appointed 9 June 2025)
Neil Bentley	(Appointed 14 July 2025)
Adrian Penney	(Appointed 8 September 2025)
Charlotte Cain	(Appointed 20 October 2025)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees meet every six weeks and consider and review the risks facing the charity and ensure the necessary risk mitigation procedures are activated should a risk be considered to be escalating.

### **Relationship with youth groups**

We deal with small community youth groups on a daily basis. Before they become affiliated to us and to ensure they operate safely and in the public interest we undertake a due diligence process. The process includes checking the groups constitution, safeguarding policies, first aid and food hygiene certificates, where applicable, together with their insurance cover and undertaking enhanced DBS checks on their staff and volunteers.

**TRUSTEES REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Statement of trustees responsibilities**

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees report was approved by the Board of Trustees.



David Bishop  
Trustee



Neil Bentley  
Trustee

12 November 2025

**INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF SYA**

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**Opinion**

We have audited the financial statements of SYA (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.



**INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF SYA**

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**Responsibilities of trustees**

As explained more fully in the statement of trustees responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity'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 cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the organisation such as, the charities SORP (FRS102) Charities Act 2011, the relevant employment law, Health & safety Regulations and the EU General Data Protection Regulation (GDPR). We understood how the company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures.

We evaluated managements incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risks were related to management bias in accounting estimates and judgmental areas of the financial statements such as revenue recognition. We addressed this by procedures including, but not limited to, analytics, journal testing, and assessment and recalculation of judgements and estimates.

We identified and assessed the risk of material misstatement of the financial statements, whether due to fraud or error, and designed and performed audit procedures responsive to those risks, obtaining sufficient and appropriate evidence on which to provide our basis for opinion.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

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

**SYA**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF SYA**

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**Use of our report**

This report is made solely to the charity'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 charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Jonathan Rimmer BSc FCA (Senior Statutory Auditor)**  
for and on behalf of James Holyoak & Parker Limited

12/11/25

**Chartered Accountants**  
**Statutory Auditor**

1 Knights Court  
Archers Way  
Battlefield Enterprise Park  
Shrewsbury  
SY1 3GA

James Holyoak & Parker is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# SYA

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and grants	3	409,942	915,765	1,325,707	130,392	832,274	962,666
Charitable activities	4	385,221	-	385,221	319,984	-	319,984
Other trading activities	5	15,754	-	15,754	25,607	-	25,607
Investments	6	8,818	-	8,818	10,356	-	10,356
<b>Total income</b>		<b>819,735</b>	<b>915,765</b>	<b>1,735,500</b>	<b>486,339</b>	<b>832,274</b>	<b>1,318,613</b>
<b>Expenditure on:</b>							
Fundraising	7	39,516	-	39,516	26,313	-	26,313
Charitable activities	8	701,223	80,052	781,275	509,357	116,435	625,792
<b>Total expenditure</b>		<b>740,739</b>	<b>80,052</b>	<b>820,791</b>	<b>535,670</b>	<b>116,435</b>	<b>652,105</b>
<b>Net income for the year/ Net movement in funds</b>		<b>78,996</b>	<b>835,713</b>	<b>914,709</b>	<b>(49,331)</b>	<b>715,839</b>	<b>666,508</b>
Fund balances at 1 April 2024		237,133	766,355	1,003,488	286,464	50,516	336,980
<b>Fund balances at 31 March 2025</b>		<b>316,129</b>	<b>1,602,068</b>	<b>1,918,197</b>	<b>237,133</b>	<b>766,355</b>	<b>1,003,488</b>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SYA

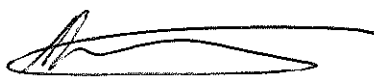
## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		1,577,710		777,763
<b>Current assets</b>					
Debtors	14	39,973		86,314	
Cash at bank and in hand		381,526		490,170	
		421,499		576,484	
<b>Creditors: amounts falling due within one year</b>	15	(81,012)		(350,759)	
<b>Net current assets</b>			340,487		225,725
<b>Total assets less current liabilities</b>			1,918,197		1,003,488
<b>The funds of the charity</b>					
Restricted income funds	18	1,602,068		766,355	
Unrestricted funds	19	316,129		237,133	
			1,918,197		1,003,488

The financial statements were approved by the trustees on 12 November 2025

  
David Bishop  
Trustee

  
Neil Bentley  
Trustee

# SYA

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2025**

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		706,511		886,341
<b>Investing activities</b>					
Purchase of tangible fixed assets		(823,973)		(777,763)	
Investment income received		8,818		10,356	
<b>Net cash used in investing activities</b>			(815,155)		(767,407)
<b>Net cash generated from financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(108,644)		118,934
Cash and cash equivalents at beginning of year			490,170		371,236
<b>Cash and cash equivalents at end of year</b>			381,526		490,170

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**Charity information**

SYA is a charitable incorporated organisation (1172685). Its constitution sets out the appointment of new Trustees. This is by nomination and request. Two of the trustees positions are allocated by Local Councils. The day to day management of the charity is vested in by Mr Richard Parkes the charities Chief Executive Officer.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1 Accounting policies**

(Continued)

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over 50 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the Statement of Financial Activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

(Continued)

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3 Donations and grants**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	61,326	-	61,326	7,956	-	7,956
Grants	348,616	915,765	1,264,381	122,436	832,274	954,710
	<u>409,942</u>	<u>915,765</u>	<u>1,325,707</u>	<u>130,392</u>	<u>832,274</u>	<u>962,666</u>
<b>Grants receivable for core activities</b>						
Buildings Grant	-	849,773	849,773	-	756,282	756,282
LGBT+	-	-	-	-	10,000	10,000
Others	348,616	-	348,616	122,436	-	122,436
Tomorrows Leaders	-	65,992	65,992	-	65,992	65,992
	<u>348,616</u>	<u>915,765</u>	<u>1,264,381</u>	<u>122,436</u>	<u>832,274</u>	<u>954,710</u>

**4 Income from charitable activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from charitable activities</b>		
Commissioned clubs	109,208	81,754
Infrastructure support	40,000	39,333
Youth partnership agreement	88,453	195,565
Other income	147,560	3,332
	<u>385,221</u>	<u>319,984</u>

# SYA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
DBS	1,349	1,285
Training	12,355	23,695
Equipment hire	2,050	627
Other trading activities	15,754	25,607

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	8,818	10,356

### 7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Seeking donations, grants and legacies	39,516	26,313

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8 Charitable activities**

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
<b>Direct costs</b>						
Staff costs	468,570	45,652	514,222	387,407	111,397	498,804
Pension costs	9,018	-	9,018	8,656	-	8,656
Travelling expenses	25,303	3,575	28,878	22,182	6,501	28,683
Equipment	38,592	69	38,661	12,033	405	12,438
Consumables	20,910	1,304	22,214	15,030	2,201	17,231
Activities	61,056	1,259	62,315	17,618	1,247	18,865
Other expenses	18,454	-	18,454	9,783	(18,529)	(8,746)
PR/Advertising	6,705	-	6,705	324	216	540
<b>Support costs</b>			-	-		-
Training	4,641	2,705	7,346	4,414	2,700	7,114
Office costs	15,336	79	15,415	7,359	3,561	10,920
Repairs and maintenance	2,005	-	2,005	441	1,178	1,619
Rent	6,126	-	6,126	4,240	3,600	7,840
Room hire	2,065	880	2,945	998	690	1,688
Insurance	3,822	-	3,822	1,598	-	1,598
Utilities	7,928	-	7,928	5,109	-	5,109
Depreciation	-	24,026	24,026	-	-	-
<b>Other support costs</b>						
Subscriptions	3,134	503	3,637	1,872	1,268	3,140
Bank charges	60	-	60	60	-	60
DBS	464	-	464	254	-	254
<b>Governance costs</b>						
Independent examiner's fee	-	-	-	3,979	-	3,979
Bookkeeping and PAYE services	7,034	-	7,034	6,000	-	6,000
	<u>701,223</u>	<u>80,052</u>	<u>781,275</u>	<u>509,357</u>	<u>116,435</u>	<u>625,792</u>

**9 Net movement in funds**

**2025**  
**£**

**2024**  
**£**

The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's auditor:

- for the audit of the charity's financial statements

- for other financial services

Depreciation of owned tangible fixed assets

2,835

2,000

24,026

4,000

2,000

-

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**11 Employees**

The average monthly number of employees during the year was:

	<b>2025 Number</b>	<b>2024 Number</b>
Fundraising	1	1
Governance	1	1
Charitable activities	12	13
Total	14	15

**Employment costs**

	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	481,317	467,861
Social security costs	32,904	30,942
Other pension costs	9,018	8,656
	523,239	507,459

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2025 Number</b>	<b>2024 Number</b>
£60,000 - £70,000	-	1

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

	<b>2025 £</b>	<b>2024 £</b>
Aggregate compensation	163,424	158,736

**12 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13 Tangible fixed assets**

	Leasehold land and buildings	Assets under construction	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	-	777,763	777,763
Additions	-	823,973	823,973
Transfers	1,601,736	(1,601,736)	-
At 31 March 2025	1,601,736	-	1,601,736
<b>Depreciation and impairment</b>			
Depreciation charged in the year	24,026	-	24,026
At 31 March 2025	24,026	-	24,026
<b>Carrying amount</b>			
At 31 March 2025	1,577,710	-	1,577,710
At 31 March 2024	-	777,763	777,763

**14 Debtors**

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	39,973	86,314

**15 Creditors: amounts falling due within one year**

	Notes	2025	2024
		£	£
Other taxation and social security		29,776	22,254
Government grants	16	35,187	77,725
Trade creditors		9,077	244,780
Accruals and deferred income		6,972	6,000
		81,012	350,759

**16 Government grants**

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	35,187	77,725
Movements in the year:		

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

<b>16 Government grants</b>	<b>(Continued)</b>	
Deferred income at 1 April 2024	77,725	10,833
Released from previous periods	(77,725)	(10,833)
Resources deferred in the year	35,187	77,725
	<hr/>	<hr/>
Deferred income at 31 March 2025	35,187	77,725
	<hr/>	<hr/>

<b>17 Retirement benefit schemes</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	9,018	8,656
	<hr/>	<hr/>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**18 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2025 £</b>
LGBT+	8,077	-	(6,536)	1,541
Tomorrows Leaders	(16,449)	65,992	(49,543)	-
Building Grant	774,727	849,773	(23,973)	1,600,527
	<hr/>	<hr/>	<hr/>	<hr/>
	766,355	915,765	(80,052)	1,602,068
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
LGBT+	7,854	10,000	(9,777)	8,077
Tomorrows Leaders	42,744	65,992	(125,185)	(16,449)
Building Grant	(82)	756,282	18,527	774,727
	<hr/>	<hr/>	<hr/>	<hr/>
	50,516	832,274	(116,435)	766,355
	<hr/>	<hr/>	<hr/>	<hr/>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**18 Restricted funds****(Continued)**

- **LGBT+** - the LGBT + fund is financed in the main by Children in Need and provides LGBT+ services through youth clubs in Telford and Shropshire.
- **Tomorrow's leader's** - the Tomorrow's Leaders fund is financed through the National Lottery.
- **Building Grant** - This is monies from the Youth Investment Fund (YIF), supplied by the Department for Culture, Media and Sport (DCMS) for our new building.

**19 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	237,133	819,735	(740,739)	316,129
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	286,464	486,339	(535,670)	237,133

**20 Analysis of net assets between funds**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	-	1,577,710	1,577,710	11,408	766,355	777,763
Current assets/(liabilities)	316,129	24,358	340,487	225,725	-	225,725
	316,129	1,602,068	1,918,197	237,133	766,355	1,003,488

**21 Related party transactions**

There were no related party transactions during the year (2024 - none).

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### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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<b>22</b>	<b>Cash generated from operations</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Surplus for the year	914,709	666,508
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(8,818)	(10,356)
	Depreciation and impairment of tangible fixed assets	24,026	-
	<b>Movements in working capital:</b>		
	Decrease/(increase) in debtors	46,341	(61,710)
	(Decrease)/increase in creditors	(227,209)	225,007
	(Decrease)/increase in deferred income	(42,538)	66,892
	<b>Cash generated from operations</b>	<u>706,511</u>	<u>886,341</u>
<b>23</b>	<b>Analysis of changes in net funds</b>		

The charity had no material debt during the year.