

REGISTERED COMPANY NUMBER: CE011684 (England and Wales)  
REGISTERED CHARITY NUMBER: 1175680

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2024  
for  
Youth Concern

Numbers Limited  
32 High Street  
Wendover  
Buckinghamshire  
HP22 6EA

Contents of the Financial Statements  
for the Year Ended 30 September 2024

|  | Page     |
|--|----------|
| Reference and Administrative Details       | 1        |
| Chairman's Report                          | 2        |
| Report of the Trustees                     | 3 to 10  |
| Independent Examiner's Report              | 11       |
| Statement of Financial Activities          | 12       |
| Balance Sheet                              | 13 to 14 |
| Cash Flow Statement                        | 15       |
| Notes to the Cash Flow Statement           | 16       |
| Notes to the Financial Statements          | 17 to 28 |
| Detailed Statement of Financial Activities | 29 to 30 |

Youth Concern

Reference and Administrative Details  
for the Year Ended 30 September 2024

**TRUSTEES**

S Louis (resigned 23.1.24)  
T Edwards  
E Low  
A Glover  
S Wells  
R Dix (Interim Chair 28.1.25)  
P McPartlan (Chair from 23.1.24, Resigned 28.1.25)  
C Keating  
A M Bedwell (appointed 16.7.24)

**REGISTERED OFFICE**

Uptown Coffee Bar  
Whitehill Lane  
Aylesbury  
Buckinghamshire  
HP19 8FL

**REGISTERED COMPANY  
NUMBER**

CE011684 (England and Wales)

**REGISTERED CHARITY  
NUMBER**

1175680

**INDEPENDENT EXAMINER**

Numbers Limited  
32 High Street  
Wendover  
Buckinghamshire  
HP22 6EA

**BANKERS**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**CEO**

H Asquith

## Youth Concern

### Chairman's Report for the Year Ended 30 September 2024

Youth Concern is an independent charity that has supported 13-25 year olds in Aylesbury Vale, Buckinghamshire for 45 years. We are inclusive but specialise in helping vulnerable or disadvantaged young people through our Drop-in Centre, counselling service and homelessness prevention projects.

During the year to 30 September 2024, more young people turned to Youth Concern than ever before:

1. 23% more young people visited our Drop-in Centre this year than last year, with 128 young people visiting monthly on average. 29 new young people came every month, many with complex needs. Once again, we extended our opening hours to meet demand.
2. We provided counselling to 60 young people at any one time, up from 50 at a time last year, supporting a total of 113 individual young people, up from 105 the previous year.
3. The Next Step Project was full 95% of the time, housing and supporting 9 previously homeless 18-25 year olds at any one time.

This year was the second of our three year strategy. The strategy underpins our ambitions for young people to have better mental and physical health, be better able to live independently, and be better able to access or remain in education, training and employment. The CEO's message below will explain how we did this, by increasing our reach, facilitating more collaboration, hearing and acting upon youth voice, working to create an environment where our people love to work, using data to optimise what we do, and maintaining our sound financial position.

My thanks to the whole team, paid and volunteer, who worked tirelessly over the past twelve months to support local young people in need.

I would like to thank the many individuals, charitable trusts, companies, groups and clubs that donated money, time and gifts in kind this year. Without our funders, big and small, and the trust you place in us, we would not be able to support some of Aylesbury Vale's most vulnerable young people.

Finally, I would like to thank my fellow trustees. Your skill, insight and commitment have made Youth Concern a stronger and more resilient organisation, one that is ideally placed to meet the increased demand from young people.

Together, we look forward to delivering the third year of our strategy, striving to ensure that every vulnerable 13-25 year old in Aylesbury Vale will have the resources they need to lead happy, healthy and fulfilling lives.

Paul McPartlan



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 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Incorporation**

The charity is a Charitable Incorporated Organisation (CIO) and was incorporated on 10 November 2017.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives, Vision and Purpose**

1. To act as a resource for vulnerable young people, especially within Aylesbury Vale, with a particular emphasis on young people aged between 13 and 25 by providing support and assistance and organisation programmes of development, educational and other activities as a means of:

- a. Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b. Advancing education;
- c. Relieving unemployment;
- d. Preventing youth homelessness;
- e. Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

2. Relieving the physical and mental sickness of young persons in need, in particular by the provision of counselling and support.

3. Promoting social inclusion for the public benefit by preventing young people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society. For the purposes of this clause socially excluded means young people between the ages of 13 to 25 years of age who are excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; race; gender; poor educational or skills attainment; disability; ethnic origin; or who are within, or have experienced, the public care or penal system.

Our Vision: that every vulnerable young person has the resources they need to lead happy, healthy and fulfilling lives.

Our Purpose: to be there for and respond to vulnerable young people when they need us most.

#### **Volunteers**

We are very grateful to our 30 volunteers, who have contributed in excess of 3,500 hours in the year helping to deliver all aspects of the charity's services. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

## **ACHIEVEMENT AND PERFORMANCE**

### **Chief Executive's Message**

Youth Concern dreams of a future where we're no longer needed. We would prefer Aylesbury Vale's 13-25 year olds to be living happy, healthy and fulfilling lives without our support.

But Youth Concern is needed now more than ever.

Opportunity Bucks, the Council's flagship programme to improve opportunities for residents, focuses on ten wards across Buckinghamshire where people are experiencing the most hardship. Youth Concern is sited on the boundary between two of those wards, and our Drop-in Centre is ten minutes' walk from a third. There is huge need in Aylesbury Vale.

In July 2024, Laura Kyrke-Smith MP singled out Youth Concern during her maiden speech in the House of Commons: 'My constituency of Aylesbury and villages is very diverse. I must highlight the inequalities in income and wealth. Aylesbury has high levels of deprivation: 1 in 8 children live in poverty. I pay tribute to the fantastic charities like Youth Concern which make life more manageable for those who are struggling day to day.'

Our young people face a wide range of challenges. The Covid-19 pandemic disrupted young people's education, employment prospects and social development.

Post pandemic, many young people, especially those from low income families, struggle to meet basic needs such as food and housing. Youth Concern runs Buckinghamshire's only youth food bank. We provided 44% more food parcels this year than last, averaging 23 per month. (We also provide hot meals. The number served remained similar to last year: an average of 204 every month.)

Aylesbury Vale's growing population (9.5% increase in the 10 years to 2021) and a shortage of social and affordable housing has caused rental costs to rise. Young adults find it increasingly difficult to secure stable accommodation. Our Drop-in Centre provided 325 pieces of housing advice or advocacy during the year, a huge increase of 91% on the previous year, and at the Next Step, which was full for 95% of the year, referrals from homeless 18-25 year olds increased by 32%.

The difficulty in accessing essential services, particularly for mental health, is a critical concern. Mental health issues among young people have surged, yet support resources are limited, leading to long waiting lists for counselling. At Youth Concern, between last year and this, both the number of young people receiving counselling, and the number of referrals has increased by 14%.

So young people need Youth Concern. Whilst we would love to solve the many social issues making it so hard to be young today, 13-25 year olds are likely to always need guidance as they transition from childhood to adulthood, from education to work, from homeless to housed. The young people we exist to serve and the needs we help them solve for themselves are a constant.

Youth Concern's message to 'our' young people would be this: 'We are proud to be here and to be able to walk your journey with you. You deserve better, so we will campaign and strive so you can be safe, living happy, healthy and fulfilling lives as is your right'.

We remain optimistic!

Firstly, we are in a unique position as a small-medium sized charity embedded in our community. Although we have 45 years' experience at the front line, in the last year we have done more preventative work than ever, as near to the root cause as possible, working with sexual health and substance misuse specialists, running knife crime and 'live your best life' programmes, and regularly representing vulnerable 13-25 year olds' voices and experiences at cross-sector meetings. Youth Concern has a distinctive and special role in our community because we are of our community.

Read more below about how we have responded to demand across our Drop-in Centre, counselling service and homelessness prevention projects.

## Youth Concern

### Report of the Trustees for the Year Ended 30 September 2024

Cross-charity, in the twelve months to September 2024 we worked even more closely with other services, charities, organisations and individuals in the best interests of Aylesbury Vale's 13-25 year olds. Together we have achieved much.

We introduced a new CRM, migrating data across from all Youth Concern services so each young person's journey through counselling, Drop-in Centre and the Next Step services can be better understood. We will use emerging trends to tailor services for our next strategy from October 2025.

As a result, we've met young people's needs. In the words of one young person who gave this poem to his Drop-in Centre key worker:

*In a space where dreams take flight, Youth Concern shines forever bright.  
With open hearts, the team gathers near, creating a haven, free from fear.  
They listen closely, no judgment here, for every experience they lend an ear.  
Empowered voices, hand in hand, they help us build a brighter land.  
The team never gives up. Through thick and thin, with compassion and care, together we'll win.*

#### **Drop-in Centre**

*'Before I started coming here, I was so different. Coming to the Drop-in Centre changed my life. I feel safe and protected here. I can talk to someone. They'll help me and if they think I'm in danger, they'll call the police. I've made friends here. I like the free food and that all the services are free.'*

*'The staff make me feel safe, they're relaxed and calm. They'll always ask how my day has been, and if I'm having a bad day, that makes it so much better.'*

Our Drop-in Centre is our charity's front door. It welcomes 13-25 year olds who come for a variety of reasons, including fun activities like access to our music studio, gaming, table tennis and pool. We provide meals and food parcels, access to Wi-Fi and laptops. Through small group work and 1-1 sessions, we provide independent living advice, financial guidance, housing support and healthy living resources including cooking sessions. We appointed a Careers Youth Worker.

During the second year of our strategy, we expected to welcome 900 young people to our Drop-in Centre. Unique monthly visitors actually numbered 1535, an increase of 23% on the previous year, and more than the 1000 young people we expected to welcome by September 2025 and the end of our 3 year strategy.

Most young people visit multiple times per week or month. Young people attended our Drop-in Centre on 5564 separate occasions, an increase of 28% on the previous year's attendances.

We connect young people with other services that can support their needs. During the year, on average 6 services ran weekly sessions including Brook (sexual health) and Cranstoun (substance misuse), and 12 other services delivered sessions frequently. We expanded our outreach significantly in schools, colleges and the university, with 51 separate interactions compared to 29 in the previous year.

In September, we introduced an age split, separating sessions for under and over 18s. After responding to young people's feedback and introducing a third session for college students, the age split has been well received by young people, and staff have had more time to carry out meaningful work with those in need. The number of interventions provided for substance misuse, ETE (education, training and employment) and budgeting/benefits all more than doubled, while other interventions like cooking sessions remained the same, despite lower attendances.

Butterflies, our gender identity social group, has thrived since we 'rehomed' the group in January 2023. By September 2024, numbers had doubled with 20 young people being registered and an average 6 young people attending weekly.

*'At the start, everyone was shy. Like it would be. But at Butterflies, it feels like a garden as everyone began to bloom in their own time.'*

#### **Counselling**

Demand for our counselling service increased yet again during the year. We were able to counsel more young people (60 at a time and 113 individual young people during the year) as a result of increased administrative resource and the launch of our new 'contract counsellor' programme.

## Youth Concern

### Report of the Trustees for the Year Ended 30 September 2024

We continued to deliver high quality support: this year counselling clients once again scored the service they received at 4.8 / 5.

We received referrals from young people directly, adult mental health services, social care, schools, charities and Child and Adolescent Mental Health Services (CAMHS).

*'Youth Concern is an extremely valuable resource for young people locally. The charity has provided support to many young men and women who we have either struggled to engage, or who do not meet the criteria for ongoing support from our service, but where regular follow up within the community has been key. We pass a variety of cases to Youth Concern, feeling confident of the input young people will receive.'* Dr Eleanor Rowsell, Head of Psychological Therapies, CAMHS.

The statutory services value not only the psychological support we offer 13-25 year olds but also our practical and holistic support. In Aylesbury Vale we are the only agency able to respond in this way.

*'It's so helpful to just release everything to someone and for them to listen to you and take in what you've said. It's so helpful to get feedback about why things happen and why you feel the way you do - and to process it all with someone else. It makes you feel like you aren't on your own when you are struggling.'* Counselling client

### **Homelessness prevention**

Twelve young people lived with us at the Next Step, our supported accommodation project, between October 2023 and September 2024. When the 9 young men and 3 young women moved in, they were between 18 and 21 years old.

The Next Step was 95% full during the year (up from 74% on the previous year). In our third year of operation, this is largely due to referring partners now better understanding our offer and the team receiving better quality referrals.

We received 41 referrals during the year, up from 32 the previous year, from a variety of sources including our Drop-in Centre and counselling service, Buckinghamshire Council, GPs and social prescribers and other charities including Aylesbury Housing Action Group and Connection Support.

Summary of a resident's first night at the Next Step Project: *'For my first dinner, I cooked noodles with my new neighbour who was really kind, offering to help with stuff I didn't know. Later, it was hard at first to go to sleep, but I woke up at one point all curled up in my bed, feeling good. The house is a really nice place to be.'*

The 4 young people who moved out during the year went into social housing or to a family member. 100% residents completed our 'move on' survey, up from 60% in the previous year. More referrals that met the project's criteria meant we offered accommodation to young people who embraced the opportunities presented by living with us and were happier to give feedback when they moved out.

Last year we introduced a bursary for working residents so they're not financially worse off working whilst in supported accommodation. We're delighted that two residents accessed the bursary.

Youth Concern ran Nightstop Aylesbury between 2012 and 2020, providing local homeless young people with a few nights' safe accommodation in trained and vetted volunteer hosts' homes. Nightstop services were paused across the UK during Covid. We relaunched Nightstop Aylesbury in November 2022 but in the 11 months to September 2023, provided just 25 safe nights for 3 homeless young people. This year, no young people chose to stay in Nightstop and so we are reviewing the place for Nightstop Aylesbury, especially since opening the Next Step Project in December 2020.

### **Income generation**

Youth Concern raises the majority of its income from charitable trusts, individuals, companies, clubs and organisations. More than 80% of our income is from charitable trusts. We're grateful to all our funders, especially those who pledge multi-year donations.

In particular we would like to thank Aylesbury United Football Club. Aside from fundraising, this long term partnership is opening doors to businesses, social clubs and individuals across the town.

We would also like to thank the many people who volunteered at events during the year. As a small charity we rely heavily on people's generosity, of time as well as money and gifts in kind.

## Youth Concern

### Report of the Trustees for the Year Ended 30 September 2024

During the year we wrote and started to implement a three year fundraising and communications strategy.

#### **Raising awareness and youth voice**

People from across Youth Concern sit on many boards and attend multiple meetings and events which raises awareness of our services. A highlight of last year was our exposure to 5000 young people at the Bucks Skills Show.

Our youth panel grew to 8 members in 2024 from 7 in 2023, its first year. The panel informs Youth Concern's service delivery and strategic direction. Highlights from the 2024 panel included sharing young people's feedback on their relationship with and thoughts on the police with the Police and Crime Commissioner for Thames Valley Partnership in March 2024, and receiving leadership training from the Royal Air Force.

Anonymous feedback boxes were installed at the Drop-in Centre and Next Step Project and the CEO regularly spends time with residents and Drop-in Centre visitors to ensure our 'freedom to speak up' policy is as relevant to young people as it is to paid and volunteer colleagues.

Youth panel member: *'I gained new experiences. There were so many opportunities to help and contribute solutions to issues. Being on the youth panel helped me learn to voice my opinions more confidently knowing that my thoughts and ideas would be taken seriously.'*

During the year we raised awareness of the opportunities Youth Concern creates for young people through

- a) Outreach. We spend time at Aylesbury College regularly, and during the year talked to 1495 young people about our services. We also had 51 separate interactions with Aylesbury Vale's schools (up from 29 the year before).
- b) Surveys. We conducted two surveys of young people during the year, one on their relationship with the police, one on how far young people currently travel and would be prepared to travel to access services.
- c) Media. Over 4000 people follow Youth Concern on Twitter, Facebook, Instagram and LinkedIn. Our monthly supporters' newsletter is well received, as are our internal monthly team newsletters and regular updates to our website news page.

We amplified young people's voices through events at the House of Lords, to 1.1m listeners on Global Radio, on BBC Three Counties and Bucks Radio. Youth Concern added its voice to national campaigns including #Planforthe136k (the number of young people who approached their council as homeless 2023-4).

#### **Looking ahead**

This year was the second of our 3 year strategy which sets out our plans until September 2025. In our third year, through our Drop-in Centre, counselling service and homelessness projects we will continue to increase our reach, facilitate more collaboration, hear and act upon youth voice, create an environment where our people love to work, use data to optimise what we do, and maintain our sound financial position.

Planned developments for October 2024-September 2025 include:

- Greater cross-service working with individual services and cross-service to help deliver a 'one stop shop' Youth Hub for Aylesbury Vale's 13-25 year olds
- Further collaboration with other youth service providers, recognising and signposting to each other's specialisms
- Review of Nightstop Aylesbury
- Implementation of a fundraising CRM and recruit into two critical posts: a Fundraising and Engagement Manager and a Volunteer Coordinator
- A review of Youth Concern's brand, vision and purpose
- Ensuring young people's voices are at the heart of our next strategy from October 2025

#### **Thank you**

Youth Concern would not have been able to positively influence so many vulnerable 13-25 year olds' lives had it not been for our outstanding team of trustees, staff and volunteers.

Because we live our values - to put young people at the heart of all we do, care deeply, listen without judgement, never give up, empower and collaborate - often our work is difficult. We move at young people's pace and respect that sometimes, young people choose not to engage.

During the year we continued to invest in our team's wellbeing with the introduction of further staff benefits and a wellbeing day. Our second annual staff survey in May 24 evidenced that staff feel even happier working for Youth Concern than they did in the previous year.



## Youth Concern

### Report of the Trustees

for the Year Ended 30 September 2024

Finally, and most importantly, thank you to the young people who chose to engage with Youth Concern during the year.

## **FINANCIAL REVIEW**

### **Financial position**

The charity received total income of £886,068 in the year to September 2024 (2023 £657,906). Income included £753,280 (2023 £572,211) in donations and grants, £9,028 (2023 £3,472) in other trading activities, £113,400 (2023 £75,120) in other income, including rental income of £108,935 (2023 £67,134) and £10,360 (2023 £7,103) in investment income.

Of the total resources expended on charitable activities of £674,794 (2023 £540,129), £600,067 (88.9%) related to staff and overhead costs and £74,727 to support costs.

The charity had cash in the balance sheet of £718,961 (2023 £562,929). A significant proportion of this figure is deferred income amounting to £213,931 (2023 £189,158), namely grant monies received in advance for services yet to be delivered by Youth Concern. The remaining balance is accounted for by our reserves policy where the trustees have decided that it would be prudent to hold higher reserves due to the current levels of uncertainty.

The level of total reserves as at 30 September 2024 is £507,827 (2023 £344,862). The reserves are divided between restricted funds of £122,328, endowment funds of £153,754 and unrestricted funds totalling £231,745. Restricted funds are utilised on the specific nature of the grants or gifts as specified by the donor and in accordance with the approved objects of the charity. The unrestricted funds are managed to ensure that the charity holds sufficient funds to meet the requirements under the trustees' risk management policy and are also to be spent in accordance with the objects of the charity.

The charity had a surplus of £162,965 (2023 surplus of £73,215) in the period.

### **Reserves policy**

The trustees continue to review Youth Concern's need for reserves in line with the guidance issued by the Charity Commission and they have adopted a policy to set aside funds of at least six months operating costs.

### **Going concern**

The trustees have considered the risks, including the impact of the cost of living crisis and in particular, high energy costs. The trustees have confirmed that the major sources of grant funding are committed and the delivery of activities can be maintained.

The trustees are confident that the charity has adequate resources to continue operating for the foreseeable future and, for this reason, the trustees continue to adopt the going concern basis in preparing the accounts.

## Youth Concern

### Report of the Trustees

for the Year Ended 30 September 2024

#### **FUTURE PLANS**

Youth Concern is a strong, viable and visible charity that is ambitious for the future of vulnerable 13-25 year olds across Aylesbury Vale.

Our three year strategy for October 2022 - September 2025 recognises the real need in Aylesbury Vale which experiences the most deprivation of Bucks' four districts. It also recognises that the need is too big for one charity to meet, even one working in partnership. Youth Concern will not stretch itself too thinly. Our priority is to go 'deeper' into Aylesbury Vale rather than 'wider' into Bucks.

Through our Drop-in Centre, counselling service and homelessness projects we will work towards our vision and purpose in 3 key areas:

- Mental and physical health - young people will have better mental and physical health
- Independent living - young people will be better able to live as independently as possible
- Education, training and employment - young people will be better able to access or remain in ETE

By September 2025, Youth Concern intends to deliver 6 key goals:

1. increase our annual reach from 700 to 1000+ young people across all services
2. further collaborate with other youth service providers, recognising and signposting to each other's specialisms
3. hear and act upon youth voice, ensuring young people are intrinsically involved
4. create an environment where our people love to work
5. be actively using output and outcome data to learn and improve
6. ensure our finances remain in a good place

We will measure our social impact by recording every interaction with every 13-25 year old. We will use this information to learn, evaluate and improve; to evidence that Youth Concern is making a difference.

#### **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 controlled by its governing document, a deed of trust, and is constituted as a Charitable Incorporated Organisation.

The charity is governed under a written constitution adopted on 10th November 2017. The trustees are responsible for the management and administration of the charity.

##### **Recruitment and appointment of new trustees**

New people are appointed to fill vacancies by the trustees, having regard to the skills, knowledge and experience needs for the effective administration of the CIO. Induction of new members to the work of the charity is carried out by the Chief Executive.

The governing document provides for a minimum of 3 and a maximum of 12 trustees, to administer and manage the charity.

##### **Key management remuneration**

The trustees delegate the day-to-day management of the charity to a Chief Executive who is an employee of the charity. The remuneration of the charity's key management personnel is based on benchmarking against similar roles at similar size charities and is approved by the trustees.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

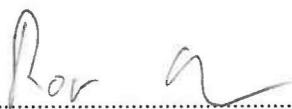
### **Risk management**

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.

We have a practical approach to risk management so that, in the event of a major event, the charity could continue to operate in accordance with the charity's objectives.

The charity has robust procedures in place to ensure we observe best practice in relation to the Safeguarding of Young People and Vulnerable Adults. We also have in place procedures to minimise the risk of fraud or error and review further risks annually, including financial, operational, data protection and environmental risks.

Approved by order of the board of trustees on 25<sup>th</sup> MARCH 25 and signed on its behalf by:

  
.....

R Dix - Trustee



Independent Examiner's Report to the Trustees of  
Youth Concern

**Independent examiner's report to the trustees of Youth Concern ('the Company')**

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

**Responsibilities and basis of report**

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

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


**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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



Matt Ryan  
The Association of Chartered Certified Accountants

Numbers Limited  
32 High Street  
Wendover  
Buckinghamshire  
HP22 6EA

Date: 28<sup>th</sup> April 25

## Youth Concern

### Statement of Financial Activities for the Year Ended 30 September 2024

|   | Notes | Unrestricted<br>fund<br>£  | Restricted<br>funds<br>£   | Endowment<br>fund<br>£ | 30.9.24<br>Total<br>funds<br>£ | 30.9.23<br>Total<br>funds<br>£ |
|---|-------|----------------------------|----------------------------|------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND<br/>ENDOWMENTS FROM</b>                       |       |                            |                            |                        |                                |                                |
| Donations and legacies                                      | 2     | 225,378                    | 377,902                    | 150,000                | 753,280                        | 572,211                        |
| Other trading activities                                    | 3     | 9,028                      | -                          | -                      | 9,028                          | 3,472                          |
| Investment income   | 4     | 3,672                      | 2,934                      | 3,754                  | 10,360                         | 7,103                          |
| Other income  | 5     | <u>4,404</u>               | <u>108,996</u>             | <u>-</u>               | <u>113,400</u>                 | <u>75,120</u>                  |
| <b>Total</b>  |       | <u>242,482</u>             | <u>489,832</u>             | <u>153,754</u>         | <u>886,068</u>                 | <u>657,906</u>                 |
| <b>EXPENDITURE ON</b>                                       |       |                            |                            |                        |                                |                                |
| Raising funds   | 6     | 31,433                     | 16,876                     | -                      | 48,309                         | 44,562                         |
| <b>Charitable activities</b>                                | 7     |                            |                            |                        |                                |                                |
| Core Services: Drop-in Centre,<br>Counselling and Nightstop |       | 51,060                     | 390,816                    | -                      | 441,876                        | 325,283                        |
| The Next Step (supported<br>accommodation)                  |       | <u>-</u>                   | <u>232,918</u>             | <u>-</u>               | <u>232,918</u>                 | <u>214,846</u>                 |
| <b>Total</b>  |       | <u>82,493</u>              | <u>640,610</u>             | <u>-</u>               | <u>723,103</u>                 | <u>584,691</u>                 |
| <b>NET<br/>INCOME/(EXPENDITURE)</b>                         |       |                            |                            |                        |                                |                                |
| Transfers between funds                                     | 18    | 159,989<br><u>(61,746)</u> | (150,778)<br><u>61,746</u> | 153,754<br><u>-</u>    | 162,965<br><u>-</u>            | 73,215<br><u>-</u>             |
| <b>Net movement in funds</b>                                |       | 98,243                     | (89,032)                   | 153,754                | 162,965                        | 73,215                         |
| <b>RECONCILIATION OF<br/>FUNDS</b>                          |       |                            |                            |                        |                                |                                |
| Total funds brought forward                                 |       | 133,502                    | 211,360                    | -                      | 344,862                        | 271,647                        |
| <b>TOTAL FUNDS CARRIED<br/>FORWARD</b>                      |       | <u>231,745</u>             | <u>122,328</u>             | <u>153,754</u>         | <u>507,827</u>                 | <u>344,862</u>                 |

The notes form part of these financial statements

Youth Concern

Balance Sheet  
30 September 2024

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Endowment<br>fund<br>£ | 30.9.24<br>Total<br>funds<br>£ | 30.9.23<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                          |                        |                                |                                |
| Tangible assets                                  | 14    | 2,065                     | -                        | -                      | 2,065                          | 2,402                          |
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                        |                                |                                |
| Debtors  | 15    | 17,034                    | 15,474                   | -                      | 32,508                         | 5,042                          |
| Cash in hand                                     |       | <u>299,253</u>            | <u>265,954</u>           | <u>153,754</u>         | <u>718,961</u>                 | <u>562,929</u>                 |
|  |       | 316,287                   | 281,428                  | 153,754                | 751,469                        | 567,971                        |
| <b>CREDITORS</b>                                 |       |                           |                          |                        |                                |                                |
| Amounts falling due within one year              | 16    | (23,628)                  | (8,148)                  | -                      | (31,776)                       | (36,353)                       |
| <b>NET CURRENT ASSETS</b>                        |       | <u>292,659</u>            | <u>273,280</u>           | <u>153,754</u>         | <u>719,693</u>                 | <u>531,618</u>                 |
| <b>TOTAL ASSETS LESS<br/>CURRENT LIABILITIES</b> |       | 294,724                   | 273,280                  | 153,754                | 721,758                        | 534,020                        |
| <b>ACCRUALS AND<br/>DEFERRED INCOME</b>          | 17    | (62,979)                  | (150,952)                | -                      | (213,931)                      | (189,158)                      |
| <b>NET ASSETS</b>                                |       | <u>231,745</u>            | <u>122,328</u>           | <u>153,754</u>         | <u>507,827</u>                 | <u>344,862</u>                 |
| <b>FUNDS</b>                                     | 18    |                           |                          |                        |                                |                                |
| Unrestricted funds                               |       |                           |                          |                        | 231,745                        | 133,502                        |
| Restricted funds                                 |       |                           |                          |                        | 122,328                        | 211,360                        |
| Endowment funds                                  |       |                           |                          |                        | <u>153,754</u>                 | -                              |
| <b>TOTAL FUNDS</b>                               |       |                           |                          |                        | <u>507,827</u>                 | <u>344,862</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

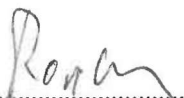
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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.

Youth Concern

Balance Sheet - continued  
30 September 2024

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 .....  
and were signed on its behalf by:



.....  
R Dix - Trustee



.....  
S Wells - Trustee

Youth Concern

Cash Flow Statement  
for the Year Ended 30 September 2024

|   | Notes | 30.9.24<br>£          | 30.9.23<br>£          |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations  | 1     | <u>(8,082)</u>        | <u>118,151</u>        |
| Net cash (used in)/provided by operating activities                       |       | <u>(8,082)</u>        | <u>118,151</u>        |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Purchase of tangible fixed assets   |       | -                     | (623)                 |
| Interest received   |       | <u>10,360</u>         | <u>7,103</u>          |
| Net cash provided by investing activities                                 |       | <u>10,360</u>         | <u>6,480</u>          |
| <b>Cash flows from financing activities</b>                               |       |                       |                       |
| Income attributable to endowment  |       | <u>153,754</u>        | <u>-</u>              |
| Net cash provided by financing activities                                 |       | <u>153,754</u>        | <u>-</u>              |
|   |       | <u>          </u>     | <u>          </u>     |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 156,032               | 124,631               |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>562,929</u>        | <u>438,298</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>718,961</u></u> | <u><u>562,929</u></u> |

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 30 September 2024

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|   | 30.9.24<br>£   | 30.9.23<br>£   |
|---|----------------|----------------|
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | 162,965        | 73,215         |
| <b>Adjustments for:</b>   |                |                |
| Depreciation charges  | 337            | 145            |
| Interest received   | (10,360)       | (7,103)        |
| Income attributable to endowment  | (153,754)      | -              |
| (Increase)/decrease in debtors  | (27,466)       | 10,958         |
| Increase in creditors   | <u>20,196</u>  | <u>40,936</u>  |
| <b>Net cash (used in)/provided by operations</b>  | <u>(8,082)</u> | <u>118,151</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At 1.10.23<br>£ | Cash flow<br>£ | At 30.9.24<br>£ |
|--------------------------|-----------------|----------------|-----------------|
| <b>Net cash</b>          |                 |                |                 |
| Cash at bank and in hand | <u>562,929</u>  | <u>156,032</u> | <u>718,961</u>  |
|                          | <u>562,929</u>  | <u>156,032</u> | <u>718,961</u>  |
| <b>Total</b>             | <u>562,929</u>  | <u>156,032</u> | <u>718,961</u>  |

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the Charitable Incorporated Organisation (CIO), 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements are presented in sterling which is the functional currency of the charity.

### **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.

The charity holds an expendable endowment fund. Expendable endowments are funds where the capital may be used in accordance with the charity's objectives, but the fund is restricted. Endowment funds are classified as restricted funds in the Statement of Financial Activities and Balance Sheet. Income arising from these funds is restricted and is applied in line with the fund's specific purpose

### **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.

### **Raising funds**

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purpose and includes cost of all fundraising activities, events and non-charitable trading.

### **Charitable activities**

Cost of charitable activities includes capital costs of improvements to Merryville House, the location of The Next Step, the charity's supported accommodation project, staff costs for specific activities or support workers within the Drop-in Centre, direct costs of Nightstop hosts and an apportionment of staff costs and overheads.

### **Governance costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### **Tangible fixed assets**

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

|                      |             |
|----------------------|-------------|
| Equipment            | 20% on cost |
| Furniture & Fittings | 20% on cost |

### **Taxation**

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

## 1. ACCOUNTING POLICIES - continued

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### Going concern

The Trustees have reviewed all material risks which may impact the organisation's ability to continue as a going concern, including the current crisis around the increased cost of living. The Trustees believe that despite any active risks, the charity remains a going concern. The Trustees formed this conclusion by reviewing the financial performance of the organisation with reference to forecast levels of free reserves and cash flow projections.

### Debtors

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

### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## 2. DONATIONS AND LEGACIES

|  | 30.9.24        | 30.9.23        |
|--|----------------|----------------|
|  | £              | £              |
| Donations  | 40,698         | 31,579         |
| Grants   | <u>712,582</u> | <u>540,632</u> |
|  | <u>753,280</u> | <u>572,211</u> |
| Split of Grants received:                                  |                |                |
|  | 30.09.24       | 30.09.23       |
|  | £              | £              |
| Unrestricted Grants  | 188,678        | 106,614        |
| Restricted Grants  |                |                |
| - Core Services: Drop-in Centre, Counselling and Nightstop | 303,651        | 376,368        |
| - The Next Step (supported accommodation)                  | 70,253         | 57,650         |
| - The Edward Gostling Fund                                 | <u>150,000</u> | -              |
| Total  | <u>712,582</u> | <u>540,632</u> |



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

**2. DONATIONS AND LEGACIES - continued**

During the year an endowment of £150,000 was received from the Edward Gostling Fund. This is held as a restricted fund and may be expended if reserves fall below 3 months operating costs in any year.

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

|  | 30.9.24        | 30.9.23        |
|--|----------------|----------------|
|  | £              | £              |
| The National Lottery Community Fund                  | 113,795        | 195,481        |
| Drop-in Centre, Counselling and Nightstop ___ < £10k | 42,538         | 34,635         |
| The Next Step Grants ___ < £10k                      | 21,136         | 9,802          |
| Garfield Weston Foundation                           | 25,000         | 32,500         |
| Thomas Hickman's Charity                             | 26,833         | 12,667         |
| Nationwide Community Grants                          | -              | 26,880         |
| William Harding's Charity                            | 16,833         | 11,667         |
| Rothschild Foundation                                | 75,833         | 52,500         |
| Buckinghamshire Council                              | 13,729         | 43,526         |
| Building Societies Trust Ltd                         | 18,667         | 12,180         |
| Heart of Bucks Community Foundation                  | 31,618         | 23,305         |
| Edward Gostling Fund                                 | 162,218        | 12,218         |
| Lloyds Bank Foundation                               | 38,063         | 41,271         |
| Bucks Capacity Fund collaboration                    | 13,867         | -              |
| Tony and Shelagh Williams Charitable Foundation      | -              | 15,000         |
| UK Youth   | 36,833         | 17,000         |
| Berkeley Foundation                                  | 10,461         | -              |
| Jongen Charitable Trust                              | 13,750         | -              |
| John Lewis Foundation                                | 15,331         | -              |
| Travis Perkins                                       | 20,677         | -              |
| Global's Make Some Noise                             | 15,400         | -              |
|  | <u>712,582</u> | <u>540,632</u> |

**3. OTHER TRADING ACTIVITIES**

|                    | 30.9.24      | 30.9.23      |
|--------------------|--------------|--------------|
|                    | £            | £            |
| Fundraising events | 8,488        | 3,472        |
| Other Hire Income  | 540          | -            |
|                    | <u>9,028</u> | <u>3,472</u> |

**4. INVESTMENT INCOME**

|                          | 30.9.24       | 30.9.23      |
|--------------------------|---------------|--------------|
|                          | £             | £            |
| Deposit account interest | <u>10,360</u> | <u>7,103</u> |

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

5. OTHER INCOME

|               | 30.9.24        | 30.9.23       |
|---------------|----------------|---------------|
|               | £              | £             |
| Other Income  | 4,465          | 7,986         |
| Rental Income | <u>108,935</u> | <u>67,134</u> |
|               | <u>113,400</u> | <u>75,120</u> |

6. RAISING FUNDS

Raising donations and legacies

|                         | 30.9.24       | 30.9.23       |
|-------------------------|---------------|---------------|
|                         | £             | £             |
| Staff costs             | 30,349        | 31,939        |
| Fundraising Events      | 240           | 2,305         |
| Fundraising Consultants | <u>17,720</u> | <u>10,318</u> |
|                         | <u>48,309</u> | <u>44,562</u> |

7. CHARITABLE ACTIVITIES COSTS

|   | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 8)<br>£ | Totals<br>£    |
|---|----------------------|---------------------------------------|----------------|
| Core Services: Drop-in Centre,<br>Counselling and Nightstop<br>The Next Step (supported<br>accommodation) | 385,756              | 56,120                                | 441,876        |
|   | <u>214,311</u>       | <u>18,607</u>                         | <u>232,918</u> |
|   | <u>600,067</u>       | <u>74,727</u>                         | <u>674,794</u> |

8. SUPPORT COSTS

|   | Administration<br>£ | Human<br>resources<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|---|---------------------|-------------------------|--------------------------|---------------|
| Core Services: Drop-in Centre, Counselling<br>and Nightstop | 43,187              | 4,895                   | 8,038                    | 56,120        |
| The Next Step (supported accommodation)                     | <u>14,396</u>       | <u>1,632</u>            | <u>2,579</u>             | <u>18,607</u> |
|   | <u>57,583</u>       | <u>6,527</u>            | <u>10,617</u>            | <u>74,727</u> |

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

**8. SUPPORT COSTS - continued**

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

|                               |   |   | 30.9.24                  | 30.9.23                  |
|-------------------------------|---|---|--------------------------|--------------------------|
|                               | Core<br>Services:<br>Drop-in<br>Centre,<br>Counselling<br>and<br>Nightstop<br>£ | The Next<br>Step<br>(supported<br>accommodation)<br>£ | Total<br>activities<br>£ | Total<br>activities<br>£ |
| Wages - Management & Admin    | 43,187  | 14,396  | 57,583                   | 49,970                   |
| HR, Finance & Payroll Support | 4,895   | 1,632   | 6,527                    | 6,744                    |
| Wages - Governance            | 4,357   | 1,398   | 5,755                    | 5,512                    |
| Auditors' remuneration        | 318   | 102   | 420                      | 420                      |
| Accountancy fees              | <u>3,363</u>  | <u>1,079</u>  | <u>4,442</u>             | <u>2,880</u>             |
|                               | <u>56,120</u>   | <u>18,607</u>   | <u>74,727</u>            | <u>65,526</u>            |

**9. NET INCOME/(EXPENDITURE)**

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

|  | 30.9.24      | 30.9.23      |
|--|--------------|--------------|
|  | £            | £            |
| Independent Examiner's Fees            | 420          | 420          |
| Depreciation - owned assets            | 337          | 145          |
| Other accounting and advisory services | <u>4,442</u> | <u>2,880</u> |

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**11. STAFF COSTS**

|                       | 30.9.24        | 30.9.23        |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 493,078        | 440,629        |
| Social security costs | 35,501         | 21,080         |
| Other pension costs   | <u>11,139</u>  | <u>9,039</u>   |
|                       | <u>539,718</u> | <u>470,748</u> |

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

11. STAFF COSTS - continued

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

|                          | 30.9.24   | 30.9.23   |
|--------------------------|-----------|-----------|
| Management & Admin       | 3         | 2         |
| Counselling & Youth Work | 16        | 15        |
| Housing Team             | 5         | 5         |
|                          | <u>24</u> | <u>22</u> |

No employees received emoluments in excess of £60,000.

The remuneration of the key management personnel, including CEO, Director of Youth Services, and the heads of The Next Step Project, Drop-in Centre, Counselling, and Finance and Admin, totalled £150,185.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|   | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Endowment<br>fund<br>£ | Total<br>funds<br>£ |
|---|---------------------------|--------------------------|------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>                           |                           |                          |                        |                     |
| Donations and legacies                                      | 103,443                   | 468,768                  | -                      | 572,211             |
| Other trading activities                                    | 3,472                     | -                        | -                      | 3,472               |
| Investment income   | 7,029                     | 74                       | -                      | 7,103               |
| Other income  | <u>5,091</u>              | <u>70,029</u>            | <u>-</u>               | <u>75,120</u>       |
| <b>Total</b>  | <u>119,035</u>            | <u>538,871</u>           | <u>-</u>               | <u>657,906</u>      |
| <b>EXPENDITURE ON</b>                                       |                           |                          |                        |                     |
| Raising funds   | 29,603                    | 14,959                   | -                      | 44,562              |
| <b>Charitable activities</b>                                |                           |                          |                        |                     |
| Core Services: Drop-in Centre, Counselling<br>and Nightstop | 86,833                    | 238,450                  | -                      | 325,283             |
| The Next Step (supported accommodation)                     | <u>-</u>                  | <u>214,846</u>           | <u>-</u>               | <u>214,846</u>      |
| <b>Total</b>  | <u>116,436</u>            | <u>468,255</u>           | <u>-</u>               | <u>584,691</u>      |
| <b>NET INCOME</b>   | 2,599                     | 70,616                   | -                      | 73,215              |
| <b>Transfers between funds</b>                              | <u>(97,722)</u>           | <u>97,722</u>            | <u>-</u>               | <u>-</u>            |
| <b>Net movement in funds</b>                                | (95,123)                  | 168,338                  | -                      | 73,215              |
| <b>RECONCILIATION OF FUNDS</b>                              |                           |                          |                        |                     |
| Total funds brought forward                                 | 228,625                   | 43,022                   | -                      | 271,647             |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                          | <u>133,502</u>            | <u>211,360</u>           | <u>-</u>               | <u>344,862</u>      |

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

**13. PENSION AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the year was £11,138 (2023 - £9,039).

**14. TANGIBLE FIXED ASSETS**

|   | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£  |
|---|-----------------------------|----------------------------------|--------------|
| <b>COST</b>                             |                             |                                  |              |
| At 1 October 2023 and 30 September 2024 | <u>4,829</u>                | <u>77</u>                        | <u>4,906</u> |
| <b>DEPRECIATION</b>                     |                             |                                  |              |
| At 1 October 2023                       | 2,427                       | 77                               | 2,504        |
| Charge for year                         | <u>337</u>                  | <u>-</u>                         | <u>337</u>   |
| At 30 September 2024                    | <u>2,764</u>                | <u>77</u>                        | <u>2,841</u> |
| <b>NET BOOK VALUE</b>                   |                             |                                  |              |
| At 30 September 2024                    | <u>2,065</u>                | <u>-</u>                         | <u>2,065</u> |
| At 30 September 2023                    | <u>2,402</u>                | <u>-</u>                         | <u>2,402</u> |

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 30.9.24<br>£  | 30.9.23<br>£ |
|--------------------------------|---------------|--------------|
| Trade debtors                  | 15,000        | 250          |
| Prepayments and accrued income | <u>17,508</u> | <u>4,792</u> |
|                                | <u>32,508</u> | <u>5,042</u> |

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 30.9.24<br>£  | 30.9.23<br>£  |
|---------------------------------|---------------|---------------|
| Trade creditors                 | 2,740         | 4,267         |
| Social security and other taxes | 17,576        | 25,903        |
| Other creditors                 | 6,226         | 1,984         |
| Accrued expenses                | <u>5,234</u>  | <u>4,199</u>  |
|                                 | <u>31,776</u> | <u>36,353</u> |

**17. ACCRUALS AND DEFERRED INCOME**

|                              | 30.9.24<br>£   | 30.9.23<br>£   |
|------------------------------|----------------|----------------|
| Accruals and deferred income | <u>213,931</u> | <u>189,158</u> |

**18. MOVEMENT IN FUNDS**

|   | At<br>1.10.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.9.24<br>£ |
|---|--------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                 |                    |                                  |                                    |                    |
| General fund                              | 133,502            | 159,989                          | (61,746)                           | 231,745            |
| <b>Restricted funds</b>                   |                    |                                  |                                    |                    |
| Drop-in Centre, Counselling and Nightstop | 150,095            | (27,767)                         | -                                  | 122,328            |
| The National Lottery Community Fund       | 61,265             | (61,265)                         | -                                  | -                  |
| The Next Step Fund                        | <u>-</u>           | <u>(61,746)</u>                  | <u>61,746</u>                      | <u>-</u>           |
|   | 211,360            | (150,778)                        | 61,746                             | 122,328            |
| <b>Endowment funds</b>                    |                    |                                  |                                    |                    |
| The Edward Gostling Fund                  | <u>-</u>           | <u>153,754</u>                   | <u>-</u>                           | <u>153,754</u>     |
| <b>TOTAL FUNDS</b>                        | <u>344,862</u>     | <u>162,965</u>                   | <u>-</u>                           | <u>507,827</u>     |

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

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                 |                            |                            |                           |
| General fund                              | 242,482                    | (82,493)                   | 159,989                   |
| <b>Restricted funds</b>                   |                            |                            |                           |
| Drop-in Centre, Counselling and Nightstop | 192,205                    | (219,972)                  | (27,767)                  |
| The National Lottery Community Fund       | 114,315                    | (175,580)                  | (61,265)                  |
| The Next Step Fund                        | <u>183,312</u>             | <u>(245,058)</u>           | <u>(61,746)</u>           |
|   | 489,832                    | (640,610)                  | (150,778)                 |
| <b>Endowment funds</b>                    |                            |                            |                           |
| The Edward Gostling Fund                  | <u>153,754</u>             | <u>-</u>                   | <u>153,754</u>            |
| <b>TOTAL FUNDS</b>                        | <u>886,068</u>             | <u>(723,103)</u>           | <u>162,965</u>            |

## **Purpose of the restricted funds**

### **Restricted funds**

Drop-in Centre, Counselling and Nightstop: Funds received specifically for the Drop-in Centre which welcomes all 13-25 year olds, but we specialise in supporting the vulnerable and disadvantaged in a safe space where they can access a wide range of tailored and holistic support, including our counselling service which supports 13-25 year olds who are struggling with their mental health.

The National Lottery Community Fund: Funds specifically received from the National Lottery to support the Drop-in centre and counselling project to support the delivery of our 3 year strategy.

The Next Step Fund: Funds received specifically to our supported accommodation project, which provides previously homeless young people with a safe place to stay plus tailored support to rebuild their lives with hope for their future.

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|   | At<br>1.10.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.9.23<br>£ |
|---|--------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                 |                    |                                  |                                    |                    |
| General fund                              | 228,625            | 2,599                            | (97,722)                           | 133,502            |
| <b>Restricted funds</b>                   |                    |                                  |                                    |                    |
| Drop-in Centre, Counselling and Nightstop | 42,586             | 107,509                          | -                                  | 150,095            |
| The National Lottery Community Fund       | 436                | 60,829                           | -                                  | 61,265             |
| The Next Step Fund                        | -                  | (97,722)                         | 97,722                             | -                  |
|   | <u>43,022</u>      | <u>70,616</u>                    | <u>97,722</u>                      | <u>211,360</u>     |
| <b>TOTAL FUNDS</b>                        | <u>271,647</u>     | <u>73,215</u>                    | <u>-</u>                           | <u>344,862</u>     |

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

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                 |                            |                            |                           |
| General fund                              | 119,035                    | (116,436)                  | 2,599                     |
| <b>Restricted funds</b>                   |                            |                            |                           |
| Drop-in Centre, Counselling and Nightstop | 221,820                    | (114,311)                  | 107,509                   |
| The National Lottery Community Fund       | 187,148                    | (126,319)                  | 60,829                    |
| The Next Step Fund                        | <u>129,903</u>             | <u>(227,625)</u>           | <u>(97,722)</u>           |
|   | <u>538,871</u>             | <u>(468,255)</u>           | <u>70,616</u>             |
| <b>TOTAL FUNDS</b>                        | <u>657,906</u>             | <u>(584,691)</u>           | <u>73,215</u>             |



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

|   | At<br>1.10.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.9.24<br>£ |
|---|--------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                 |                    |                                  |                                    |                    |
| General fund                              | 228,625            | 162,588                          | (159,468)                          | 231,745            |
| <b>Restricted funds</b>                   |                    |                                  |                                    |                    |
| Drop-in Centre, Counselling and Nightstop | 42,586             | 79,742                           | -                                  | 122,328            |
| The National Lottery Community Fund       | 436                | (436)                            | -                                  | -                  |
| The Next Step Fund                        | -                  | (159,468)                        | 159,468                            | -                  |
|   | 43,022             | (80,162)                         | 159,468                            | 122,328            |
| <b>Endowment funds</b>                    |                    |                                  |                                    |                    |
| The Edward Gostling Fund                  | -                  | 153,754                          | -                                  | 153,754            |
| <b>TOTAL FUNDS</b>                        | <u>271,647</u>     | <u>236,180</u>                   | <u>-</u>                           | <u>507,827</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                 |                            |                            |                           |
| General fund                              | 361,517                    | (198,929)                  | 162,588                   |
| <b>Restricted funds</b>                   |                            |                            |                           |
| Drop-in Centre, Counselling and Nightstop | 414,025                    | (334,283)                  | 79,742                    |
| The National Lottery Community Fund       | 301,463                    | (301,899)                  | (436)                     |
| The Next Step Fund                        | <u>313,215</u>             | <u>(472,683)</u>           | <u>(159,468)</u>          |
|   | 1,028,703                  | (1,108,865)                | (80,162)                  |
| <b>Endowment funds</b>                    |                            |                            |                           |
| The Edward Gostling Fund                  | 153,754                    | -                          | 153,754                   |
| <b>TOTAL FUNDS</b>                        | <u>1,543,974</u>           | <u>(1,307,794)</u>         | <u>236,180</u>            |

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2024.

## Youth Concern

### Detailed Statement of Financial Activities for the Year Ended 30 September 2024

|                                       | 30.9.24<br>£   | 30.9.23<br>£   |
|---------------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>          |                |                |
| <b>Donations and legacies</b>         |                |                |
| Donations                             | 40,698         | 31,579         |
| Grants                                | <u>712,582</u> | <u>540,632</u> |
|                                       | 753,280        | 572,211        |
| <b>Other trading activities</b>       |                |                |
| Fundraising events                    | 8,488          | 3,472          |
| Other Hire Income                     | <u>540</u>     | <u>-</u>       |
|                                       | 9,028          | 3,472          |
| <b>Investment income</b>              |                |                |
| Deposit account interest              | 10,360         | 7,103          |
| <b>Other income</b>                   |                |                |
| Other Income                          | 4,465          | 7,986          |
| Rental Income                         | <u>108,935</u> | <u>67,134</u>  |
|                                       | <u>113,400</u> | <u>75,120</u>  |
| <b>Total incoming resources</b>       | 886,068        | 657,906        |
| <b>EXPENDITURE</b>                    |                |                |
| <b>Raising donations and legacies</b> |                |                |
| Wages                                 | 30,349         | 31,939         |
| Fundraising Events                    | 240            | 2,305          |
| Fundraising Consultants               | <u>17,720</u>  | <u>10,318</u>  |
|                                       | 48,309         | 44,562         |
| <b>Charitable activities</b>          |                |                |
| Wages                                 | 399,391        | 353,208        |
| Social security                       | 35,501         | 21,080         |
| Pensions                              | 11,139         | 9,039          |
| Running Costs                         | 153,699        | 91,131         |
| Plant and machinery                   | <u>337</u>     | <u>145</u>     |
|                                       | 600,067        | 474,603        |
| <b>Support costs</b>                  |                |                |
| <b>Administration</b>                 |                |                |
| Wages - Management & Admin            | 57,583         | 49,970         |
| <b>Human resources</b>                |                |                |
| HR, Finance & Payroll Support         | 6,527          | 6,744          |

This page does not form part of the statutory financial statements

Youth Concern

Detailed Statement of Financial Activities  
for the Year Ended 30 September 2024

|                          | 30.9.24               | 30.9.23              |
|--------------------------|-----------------------|----------------------|
|                          | £                     | £                    |
| <b>Human resources</b>   |                       |                      |
| <b>Governance costs</b>  |                       |                      |
| Wages - Governance       | 5,755                 | 5,512                |
| Auditors' remuneration   | 420                   | 420                  |
| Accountancy fees         | <u>4,442</u>          | <u>2,880</u>         |
|                          | <u>10,617</u>         | <u>8,812</u>         |
| Total resources expended | <u>723,103</u>        | <u>584,691</u>       |
| <b>Net income</b>        | <u><u>162,965</u></u> | <u><u>73,215</u></u> |