

# KIDDERMINSTER AND DISTRICT YOUTH TRUST

England & Wales · Charity number 1184745

## Details

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**Other names** KDYT

**Status** Registered

**Legal form** CIO

**Registered** 2019-08-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Youth House  
Bromsgrove Street  
Kidderminster  
DY10 1PF

**Phone** 01562228113

**Email** [info@kdyt.org.uk](mailto:info@kdyt.org.uk)

**Website** [www.kdyt.org.uk](http://www.kdyt.org.uk)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 25 LIVING IN THE AREA OF BENEFIT BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, 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) 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.FOR THE PURPOSES OF THIS CLAUSE THE 'AREA OF BENEFIT' IS DEFINED AS THE TOWNS OF KIDDERMINSTER, BEWDLEY AND STOURPORT-ON-SEVERN AND THE RURAL AREA OF WYRE FOREST DISTRICT COUNCIL TOGETHER WITH ANY OTHER AREAS OF WORCESTERSHIRE OR NEIGHBOURING COUNTIES WHICH THE TRUSTEES SHALL DEEM APPROPRIATE FROM TIME TO TIME.

**Activities:** Kidderminster & District Youth Trust provide a safe, secure, fun environment where young people get support in identifying their strengths & skills, so they can avoid, or be better able to deal with challenges in their lives. We help them to increase opportunities, have their voices heard & realise their full potential in society.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** LOCAL
- Worcestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£313,536	£299,189	-	-
2024-03-31	£339,938	£329,518	-	-
2023-03-31	£365,362	£319,186	-	-
2022-03-31	£335,848	£237,089	-	-
2021-03-31	£252,956	£216,450	-	-

## Trustees

Name	Role	Appointed
<b>Terence Anthony Denslow</b>	Chair	2019-08-02
CATHARINE HOPE		2022-04-11
David Verry Adam		2019-08-02
Frances Mary Oborski MBE		2019-08-02
Marsha Georgina White		2025-01-20
Paul Thomas Johnston		2023-02-24
Paul Finnemore		2022-04-11
Peter John Picken QPM		2019-08-02

**KIDDERMINSTER AND DISTRICT YOUTH TRUST**

England & Wales - Charity number 1184745

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# Accounts

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Charity Registration No. 1184745

England and Wales

**KIDDERMINSTER AND DISTRICT YOUTH TRUST  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2025**

Kidderminster and District Youth Trust  
Legal and Administrative Information  
For the Period Ended 31 March 2025

Trustees	Mr T. A. Denslow Mrs F. Oborski MBE Mr D. Adam (Chair) Mr P. Picken QPM Mrs C. Hope Mr P. Johnston (Treasurer) Mrs M. White Mr P. Finnemore
Charity Number	1184745
Principal Address	Youth House Bromsgrove Street Kidderminster Worcestershire DY10 1PF
Independent Examiner	Powell & Associates Chartered Certified Accountants 28-29 New Road Kidderminster Worcestershire DY10 1AF

Kidderminster and District Youth Trust  
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For the Period Ended 31 March 2025

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Kidderminster and District Youth Trust  
Trustees' Report  
For the Period Ended 31 March 2025

The Trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 and amended in 2008.

### Reference and administrative details

<b>Registered Charity Number:</b>	1184745
<b>Registered Office:</b>	Kidderminster Youth House Bromsgrove Street Kidderminster DY10 1PF
<b>Trustees:</b>	Mr. D. Adam (Chair) Mr P. Johnston (Treasurer) Mr. T. A Denslow Mrs. F. Oborski MBE Mr. P. Picken QPM Mrs M. White Mrs. C. Hope Mr P. Finnemore

Since the last Trustee's Report we are sad to announce the passing of Mr Dennis Rook who had been a Trustee with the Trust for many decades, Dennis was a significant support to the staff team at KDYT always checking on their wellbeing and ensuring they were supported when needed. He is dearly missed by all of us.

David Adam has stated his desire to step down as Chair of Trustees for the new Financial Year, he will remain a Trustee and his successor has been appointed as Terry Denslow who will be Chair from April 2026.

### Structure, Governance and Management

#### Governing Document:

The charity is controlled by its governing document, 'Constitution of a Charitable Incorporated Organisation whose only voting members are its Charity Trustees' and is registered with the Charity Commission.

#### Recruitment and appointment of new Charity Trustees:

- 1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
- 2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- 1) A copy of the current version of the CIO constitution; and
- 2) A copy of the CIO's latest Trustees' Annual Report and statement of accounts.

#### Retirement and removal of Charity Trustees:

- 1) A charity trustee ceases to hold office if he or she:
  - a. retires by notifying the CIO in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);
  - b. is absent without the permission of the charity trustees from all their meetings held within a period of six months and the trustees resolve that his or her office be vacated;
  - c. dies;
  - d. in the written opinion, given to the company, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a director and may remain so for more than three months;
  - e. is disqualified from acting as a charity trustee by virtue of sections 178-180 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision).
- 2) Any person retiring as a charity trustee is eligible for reappointment.

**Public Benefit:**

Our activities meet the public benefit by providing young people and the wider community with a range of services, that they may otherwise not be able to access.

Through engagement with our services young people are in a stronger position to face challenges in their lives, build resistance to negative influences, make a positive contribution to their community, and learn new skills which help them grow into adulthood comfortably.

We provide services to the community such as Youth House which has a range of services on offer, has rooms that can be booked at very reasonable rates and a sports hall that can be used for fundraising events, parties and other community gatherings.

We provide regular youth clubs that engage over 140 young people on a weekly basis, in addition to this we provide detached and outreach sessions. Engaging young people in positive activities benefits the wider community with less Anti-Social Behaviour being reported, young people feeling positive about themselves, increased reassurance through positive media coverage and young people having a chance to have their voices heard.

**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.

Kidderminster & District Youth Trust currently have unrestricted reserves of £319,634 alongside restricted reserves of £34,010.

Since 2013 the Trust has been successful in raising funds from a range of sources and we are confident that this will enable us to continue into the future.

KDYT acknowledges the risks that occur from more competitive and reducing funding opportunities and are working to counter this through robust financial planning and funding, and rigorous research to discover new funding opportunities.

There is also a risk from the development of the area surrounding Youth House for housing, we have been assured by Wyre Forest District Council that Youth House will remain, and building will take place around it, however we need to manage the potential risks from the change of area use and the potential impact this will have on our delivery of services to young people. We have developed links with the representatives from the Council and once a developer is appointed will be meeting with them to share concerns and mitigate any potential impact.

KDYT feel it is important to have revenue to continue our provision, as a minimum, for 6 months and therefore have designated funds to enable us to do this.

We work with vulnerable young people and house a range of agencies that support them, we must protect them all from a sudden end to the services here and feel that through our designated funds we can offer this security.

KDYT hope that this responsible attitude to risk management will develop confidence in the work we do and enable to demonstrate a robust approach to finance that will help attract funding.

**Objectives and Activities****Aims and Objectives:**

The object of the CIO is to act as a resource for young people up to the age of 25 living in the area of benefit by providing advice and assistance and organising programmes of physical, 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) 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.

For the purposes of this clause the 'area of benefit' is defined as the towns of Kidderminster, Bewdley and Stourport-on-Severn and the rural area of Wyre Forest District Council together with any other areas of Worcestershire or neighbouring counties which the Trustees shall deem appropriate from time to time.

## **Achievement and Performance**

### **Charitable Activities**

Kidderminster and District Youth Trust has run numerous projects, youth clubs, trips, and educational projects with young people. We have used these to empower, enable and skill young people, whilst having lots of fun.

KDYT operate a 'No Wrong Door' approach to our work, this means that any young person who approaches KDYT for support will receive it, even if we are unable to directly solve the problem. This is achieved through a network of established partnerships with agencies who are able to deal with a wide range of issues.

Our work is underpinned by our 'Asset Based' approach, we believe that young people with the right support can overcome the challenges in their lives and reach their full potential, we recognise this might take time and for that reason our services are not time limited, young people tell us this is very important to them.

We have Young Leaders (young people who are actively involved in the running of the charity) who feedback from young people and sit on the Management Committee with equal voting rights to other members.

**Facilities:** The facilities at Youth House continue to be used on an increasing basis. Information gathered on users shows usage by many different community groups and a wide range of ages from babies to retired people. The hours of use are from 8am to 2am, 2am serving the need of the Bangladeshi Community, many of who work in restaurants and don't finish work until 1am, our facilities enable them to play sports after work, which is greatly appreciated.

**Outcomes:** Kidderminster Youth House is accessed by a large percentage of the community. People are healthier and happier because of their engagement with Kidderminster Youth House. Kidderminster Youth House is a financial benefit to the Trust.

**Youth Clubs:** Our weekly Youth Clubs remain popular, we run a Thursday Youthy (which replaced Junior Youthy due to ages) which regularly attracts over 90 young people and sees new members each week. Fusion Youth Club is for young people who need additional support, this focus of this youth club has changed over time to accommodate non-diagnosed additional needs such as anxiety, stress, isolation, self-esteem, and anything else that makes coming other clubs a challenge. Our LGBTQ+ Youth group remains popular with 20-30 regular members taking part.

**Outcomes:** Reduction in incidences of ASB, young people enjoying themselves, development of long-term supportive relationships, young people socialising and developing communication skills.

**Drop-In:** Young people can 'drop in' to Youth House any weekday afternoon to access support from our team, this service is particularly beneficial to young people who are older and no longer come to youth club. Drop in can deal with a range of issues a young person may have.

**Outcomes:** Young people able to access support on a range of issues in a location they know well and with staff they have worked with for years.

**Detached & Outreach Work:** We run regular detached sessions in the local communities with experienced staff; often this is in response to community or Police concerns, we engage young people where they meet and, on their terms, to find solutions to any issues they may have.

**Outcomes:** Reduction in ASB; young people engaged & supported; improved outcomes for young people; young people made aware of our services.

**Community Youth Workers:** This project continues until 31<sup>st</sup> August 2025 working in the 4 most deprived areas of Wyre Forest they engage with young people, the local community, schools, community groups to take the KDYT services into these areas.

**Outcomes:** Increased support for young people, increased knowledge of the services on offer at KDYT, partnership working, improved outcomes for young people, potential issues identified earlier, and responses put in place.

**Mentoring:** This financial year has seen a significant increase in the number of young people referred for mentoring at KDYT, the Community Youth Worker have mentoring as a target for their work, and this has resulted in an increase throughout Wyre Forest.

**Outcomes:** Young people receive individual, targeted support from qualified youth workers, the arrangement is based on our principles of voluntary engagement and working in an asset based way, young people feedback that this is a good process, and they feel they have control over what is happening.

**Holiday Programmes:** We provide activities during every school holiday, including a full summer holiday programme, activities are planned by young people and prices are subsidised by grants. For many young people in the Wyre Forest Area these programmes are the only chance they get to leave Kidderminster and visit new places.

**Outcomes:** Young people having fun in a safe environment; learn skills & develop self-confidence; strong relationships developed.

**Young Parents:** In partnership with the local Early Help Team, a weekly 'Young Parents' group takes place at Youth House. This group allows young parents to access Midwives and Health Visitor services in a safe environment.

**Outcomes:** Healthier young people with increased parenting skills, helping to develop healthier happy babies.

**Residentials:** Although residentials are expensive young people inform us that they are very important to them, providing them with new experiences, whilst increasing skills and developing relationships from which they can get positive support.

**Outcomes:** Young people having new experiences; increased confidence & skills; improved relationship skills.

**Individual Support:** Alongside formal mentoring, we offer a range of individual support to young people which takes place outside youth club time. We work on anger management, self-esteem, confidence & assertiveness, communication skills, family mediation and we are also available for a simple chat and a drink, this is where some of our most important work with young people takes place.

**Outcomes:** Improved relationships with families; increased resilience & skills; reduction in harmful behaviour.

**Youth Engagement & Empowerment:** We are very proud of how we work with young people to engage them in the processes that affect them. Internally we have our Young Advisors who work with young people to get their views and ensure these are heard at all levels of the charity. Young Advisors, at Management Committee level, have equal voting rights to existing Trustees. We have also enabled young people to have their voice heard in decision making processes including the NHS, Local MP, County Council, University research programmes and much more.

**Outcomes:** Young people's voices heard; young people influencing decision making at different levels & engaging in the processes that affect them.

**Project Work:** We run many projects throughout the year to enable young people to increase their skills and abilities. Most projects are run because of young people expressing a need for them, whilst some are run in response to a local or national need.

**Outcomes:** Increased confidence & self-esteem, improved mental & physical health, productive relationships, increased skills & resilience, and young people in healthier relationships.

## **Financial Review.**

### **Reserves Policy**

Kidderminster & District Youth Trust is managed by the Board of Trustees, whilst the day-to-day running is administered by a team of paid staff. The charity aims to maintain sufficient funds so that its charitable activities can continue to be provided without disruption.

We will keep sufficient reserves so that we are able honour commitments to commissioners, funders, licence holders and to ensure our clients welfare. To achieve this, we aim to keep 6 months running costs as designated funds. These are contained within the unrestricted reserves of the Trust.

### **Principal Funding Sources**

Funding currently comes from a range of funders including Worcestershire County Council who commission the Trust to provide Positive Activities for Young People in the Kidderminster area, other funders who fund specific project work, we also receive donations from Local Councillors, businesses and others who see the value of the work we do.

This funding is underpinned by the hire of facilities at Kidderminster Youth House which supports the day to day running of the Trust.

### Restricted Funds

With an increasing diversity in funding sources, funders often ask us to put the funding they give us into restricted funds, in 2024/5 these were:

- Young Solutions £21,885
- Sutton Croft £15,800
- Turner Trust £2,000
- Wyre Forest District Council £140,091
- Worcestershire Community Foundation £4,949
- Worcestershire County Council £5,124
- Groundwork UK £79,375


### Future Plans:

We aim to continue to provide services to young people through a range of methods. We continually develop our services based on feedback from young people, partners, and the wider community, to ensure that we are having the biggest impact we can.

In the next 12 months, we are looking to demonstrate the impact of our work in a more accessible manner, to increase understanding from a wider audience. We are also looking at working closely with local businesses to support young people.

Kidderminster and District Youth Trust is aware that to continue to provide services to young people and the wider community we need to be up to date with current research, trends and need to adapt our work accordingly.

On behalf of the board of Trustees:

  
Trustee

  
Dated

Kidderminster and District Youth Trust  
Independent Examiner's Report  
For the Period Ended 31 March 2025

I report on the accounts of the charity for the period ended 31 March 2025, which are set out on pages 1 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2022 (the 2022 Act) and that an independent examination is needed.

It is my responsibility to:

- i. examine the accounts under section 145 of the 2022 Act;
- ii. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2022 Act; and
- iii. to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statements**

The accounts have been prepared in accordance with the charity's governing document, The Charities Act 2022 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

In connection with my examination, no matter has come to my attention:

- a. which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2022 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2022 Act;have not been met or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr George Powell  
Powell & Associates  
Chartered Certified Accountants  
28-29 New Road  
Kidderminster  
Worcestershire  
DY10 1AF



01/12/2025

Dated

Kidderminster and District Youth Trust  
Statement of Financial Activities  
For the Period Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted Funds £	Total 31/3/2025 £	Total 31/3/2024 £
<b>Income from:</b>					
Donations and grants	3	7,972	189,849	197,821	241,052
Rent and investments	4	115,715	-	115,715	98,886
<b>Total Income</b>		123,687	189,849	313,536	339,938
<b>Expenditure on:</b>					
Charitable activities	5	110,840	188,349	299,189	329,518
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		12,847	1,500	14,347	10,420
Fund balances at 1 April 2024		306,787	32,510	339,297	328,877
<b>Fund balances at 31 March 2025</b>		319,634	34,010	353,644	339,297

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

All income and expenditure derive from continuing activities.

Kidderminster and District Youth Trust  
Balance Sheet  
For the Period Ended 31 March 2025

	Notes	31/03/2025		31/03/2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	8		113,286		48,741
<b>Current Assets</b>					
Debtors	9	51,171		47,929	
Cash at bank and in hand		<u>271,726</u>		<u>254,767</u>	
		322,897		302,696	
<b>Creditors: amounts falling due within one year</b>	10	<u>(19,040)</u>		<u>(12,140)</u>	
Net current assets			<u>303,857</u>		<u>290,556</u>
<b>Creditors: amounts falling due more than one year</b>	11	(63,499)		-	
Total assets less total liabilities			<u><u>353,644</u></u>		<u><u>339,297</u></u>
<b>Income Funds</b>					
Restricted funds	12		34,010		32,510
Unrestricted funds	13		<u>319,634</u>		<u>306,787</u>
			<u><u>353,644</u></u>		<u><u>339,297</u></u>

The accounts were approved by the Trustees on 13<sup>th</sup> October 2025

  
Mr D. Adam (Chair)  
Trustee

  
Mr P. Johnston  
Treasurer

Kidderminster and District Youth Trust  
Notes to the Financial Statements  
For the Period Ended 31 March 2025

**1 Accounting policies**

**Charity information**

Kidderminster and District Youth Trust is a charitable Incorporated Organisation (CIO) governed by the Charity Commission for England and Wales.

**1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, The Charities Act 2022 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, 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 accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.4 Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2025

**1 Accounting policies** **(continued)**

**1.5 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 values over their useful lives on the following bases:

Fixtures, fittings & equipment	15% Straight line
Motor Vehicles	20% Reducing balance

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 net income/(expenditure) for the year.

**1.6 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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposit 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.

**1.8 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.

**1.9 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.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2025

**2 Critical accounting judgements and estimates**

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.

**3 Donations and grants**

	Unrestricted funds	Restricted Funds	Total 31/3/25	Total 31/3/24
	£	£	£	£
Donations, gifts and legacies	7,822	-	7,822	16,270
Grants	150	189,849	189,999	224,782
	<u>7,972</u>	<u>189,849</u>	<u>197,821</u>	<u>241,052</u>

**4 Rent and investments**

	Total 31/3/25	Total 31/3/24
	£	£
Rental income	111,178	94,641
Interest receivable	4,537	4,245
	<u>115,715</u>	<u>98,886</u>

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2025

**5 Charitable activities**

	<b>Total 31/3/25</b>	<b>Total 31/3/24</b>
	<b>£</b>	<b>£</b>
Staff Costs	196,960	210,324
Depreciation (net of capital grant amortisation)	10,972	9,162
Rates	4,460	5,854
Insurance	3,440	4,569
Light and Heat	16,586	13,772
Repairs and Maintenance	9,126	25,904
Postage and Stationery	134	188
Computer Costs	3,274	2,675
Telephone	4,027	4,020
Activity Costs	35,623	39,145
Legal and Professional Fees	1,930	360
Training	749	1,223
Accountancy and Payroll Bureau	2,000	2,940
Sundries and Subscriptions	9,644	5,526
Loss on disposal of fixed asset	-	1,829
Bad Debts	264	2,027
	299,189	329,518
For the year ended 31 March 2025	299,189	329,518
<b>Analysis by fund</b>		
Unrestricted Funds	110,840	
Restricted Funds	188,349	
	299,189	
<b>For the year ended 31 March 2024</b>		
Unrestricted Funds		68,395
Restricted Funds		261,123
		329,518

**6 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2025

**7 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	31/3/25 Number	31/3/24 Number
	10	10
<b>Employment costs</b>	<b>Total 31/3/25</b>	<b>Total 31/3/24</b>
	£	£
Wages and salaries	196,960	210,324

**8 Tangible fixed assets**

	Fixtures, fittings and equipment £
<b>Cost</b>	
At 1 April 2024	111,820
Additions	83,455
Disposals	-
At 31 March 2025	195,275
<b>Depreciation and Impairment</b>	
At 1 April 2024	63,079
Depreciation charged in the period	18,910
Eliminated on disposal	-
At 31 March 2025	81,989
<b>Carrying amount</b>	
At 31 March 2025	113,286
At 31 March 2024	48,741

**9 Debtors**

	Total 31/3/25 £	Total 31/3/24 £
<b>Amounts falling due within a year:</b>		
Trade Debtors	49,471	46,462
Prepayments and accrued income	1,700	1,467
	51,171	47,929

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2025

**10 Creditors: amounts falling due within a year**

	<b>Total 31/3/25</b>	<b>Total 31/3/24</b>
	£	£
Other creditors	13,940	7,040
Accruals and deferred income	5,100	5,100
	19,040	12,140

**11 Creditors: amounts falling due more than a year**

	<b>Total 31/3/25</b>	<b>Total 31/3/24</b>
	£	£
Deferred capital grant income – Groundwork UK	63,499	-
	63,499	-

**12 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of grants, donations and gifts held on trust for specific purposes:

	<b>Balance at 1 April 2024</b>	<b>Income</b>	<b>Expenses</b>	<b>Balance at 31 March 2025</b>
	£	£	£	£
Young Solutions	-	21,885	(21,885)	-
Sutton Croft (HAF)	-	15,800	(14,300)	1,500
Worcestershire County Council	12,550	-	(12,550)	-
Turner Trust	-	2,000	(2,000)	-
Wyre Forest District Council	19,960	140,091	(127,541)	32,510
Youth Services Fund	-	5,124	(5,124)	-
Worcestershire Community Foundation	-	4,949	(4,949)	-
	32,510	189,849	(188,349)	34,010

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2025

**13 Unrestricted funds**

The income funds of the charity include unrestricted funds comprising the following balances:

	<b>Total 31/3/25 £</b>	<b>Total 31/3/24 £</b>
Designated - Continuity, Restructuring & Dissolution	171,350	164,759
Designated - Cyclical Maintenance	31,200	30,000
Undesignated	<u>117,084</u>	<u>112,028</u>
	<u><u>319,634</u></u>	<u><u>306,787</u></u>

**KIDDERMINSTER AND DISTRICT YOUTH TRUST**

England & Wales - Charity number 1184745

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# Accounts

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Charity Registration No. 1184745

England and Wales

**KIDDERMINSTER AND DISTRICT YOUTH TRUST  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2024**

**Kidderminster and District Youth Trust  
Legal and Administrative Information  
For the Period Ended 31 March 2024**

<b>Trustees</b>	Mr T. A. Denslow Mrs F. Oborski MBE Mr D. Adam (Chair) Mr P. Picken QPM Mrs C. Hope Mr P. Johnston (Treasurer)
<b>Charity Number</b>	1184745
<b>Principal Address</b>	Youth House Bromsgrove Street Kidderminster Worcestershire DY10 1PF
<b>Independent Examiner</b>	Powell & Associates Chartered Certified Accountants 28-29 New Road Kidderminster Worcestershire DY10 1AF

**Kidderminster and District Youth Trust**  
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**For the Period Ended 31 March 2024**

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**Kidderminster and District Youth Trust  
Trustees' Report  
For the Period Ended 31 March 2024**

The Trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> March 2024.

**Reference and administrative details**

<b>Registered Charity Number:</b>	1184745
<b>Registered Office:</b>	Kidderminster Youth House Bromsgrove Street Kidderminster DY10 1PF
<b>Trustees:</b>	Mr. T. A Denslow Mrs. F. Oborski MBE Mr. D. Adam (Chair) Mr. P. Picken QPM Mrs C. Hope Mr P. Johnston (Treasurer)

**Structure, Governance and Management**

**Governing Document:**

The charity is controlled by its governing document, 'Constitution of a Charitable Incorporated Organisation whose only voting members are its Charity Trustees' and is registered with the Charity Commission.

**Recruitment and appointment of new Charity Trustees:**

- 1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
- 2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- 1) A copy of the current version of the CIO constitution; and
- 2) A copy of the CIO's latest Trustees' Annual Report and statement of accounts.

**Retirement and removal of Charity Trustees:**

- 1) A charity trustee ceases to hold office if he or she:
  - a. retires by notifying the CIO in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);
  - b. is absent without the permission of the charity trustees from all their meetings held within a period of six months and the trustees resolve that his or her office be vacated;
  - c. dies;
  - d. in the written opinion, given to the company, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a director and may remain so for more than three months;
  - e. is disqualified from acting as a charity trustee by virtue of sections 178-180 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision).
- 2) Any person retiring as a charity trustee is eligible for reappointment.

**Public Benefit:**

Our activities meet the public benefit by providing young people and the wider community with a range of services, that they may otherwise not be able to access.

Through engagement with our services young people are in a stronger position to face challenges in their lives, build resistance to negative influences, make a positive contribution to their community, and learn new skills which help them grow into adulthood comfortably.

We provide services to the community such as Youth House which has a range of services on offer, has rooms that can be booked at very reasonable rates and a sports hall that can be used for fundraising events, parties and other community gatherings.

We provide regular youth clubs that engage over 140 young people on a weekly basis, in addition to this we provide detached and outreach sessions. Engaging young people in positive activities benefits the wider community with less Anti-Social Behaviour being reported, young people feeling positive about themselves, increased reassurance through positive media coverage and young people having a chance to have their voices heard.

**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.

Kidderminster & District Youth Trust currently have unrestricted reserves of £306,787 alongside restricted reserves of £32,510.

Since 2013 the Trust has been successful in raising funds from a range of sources and we are confident that this will enable us to continue into the future.

However, KDYT feel it is important to have revenue to continue our provision, as a minimum, for 6 months and therefore have designated funds to enable us to do this.

We work with vulnerable young people and house a range of agencies that support them, we must protect them all from a sudden end to the services here and feel that through our designated funds we can offer this security.

KDYT hope that this responsible attitude to risk management will develop confidence in the work we do and enable to demonstrate a robust approach to finance that will help attract funding.

**Objectives and Activities**

**Aims and Objectives:**

The object of the CIO is to act as a resource for young people up to the age of 25 living in the area of benefit by providing advice and assistance and organising programmes of physical, 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) 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.

For the purposes of this clause the 'area of benefit' is defined as the towns of Kidderminster, Bewdley and Stourport-on-Severn and the rural area of Wyre Forest District Council together with any other areas of Worcestershire or neighbouring counties which the Trustees shall deem appropriate from time to time.

**Achievement and Performance**

**Charitable Activities**

Kidderminster and District Youth Trust has run numerous projects, youth clubs, trips, and educational projects with young people. We have used these to empower, enable and skill young people, whilst having lots of fun.

KDYT operate a 'No Wrong Door' approach to our work, this means that any young person who approaches KDYT for support will receive it, even if we are unable to directly solve the problem. This is achieved through a network of established partnerships with agencies who are able to deal with a wide range of issues.

Our work is underpinned by our 'Asset Based' approach, we believe that young people with the right support can overcome the challenges in their lives and reach their full potential, we recognise this might take time and for that reason our services are not time limited, young people tell us this is very important to them.

We have Young Leaders (young people who are actively involved in the running of the charity) who feedback from young people and sit on the Management Committee with equal voting rights to other members.

**Facilities:** The facilities at Youth House continue to be used on an increasing basis. Information gathered on users shows usage by many different community groups and a wide range of ages from babies to retired people. The hours of use are from 8am to 2am, 2am serving the need of the Bangladeshi Community, many of who work in restaurants and don't finish work until 1am, our facilities enable them to play sports after work, which is greatly appreciated.

**Outcomes:** Kidderminster Youth House is accessed by a large percentage of the community. People are healthier and happier because of their engagement with Kidderminster Youth House. Kidderminster Youth House is a financial benefit to the Trust.

**Youth Clubs:** Our weekly Youth Clubs remain popular, we run a Thursday Youthy (which replaced Junior Youthy due to ages) which regularly attracts over 90 young people and sees new members each week. Fusion Youth Club is for young people who need additional support, this focus of this youth club has changed over time to accommodate non-diagnosed additional needs such as anxiety, stress, isolation, self-esteem, and anything else that makes coming other clubs a challenge. Our LGBTQ+ Youth group remains popular with 20-30 regular members taking part.

**Outcomes:** Reduction in incidences of ASB, young people enjoying themselves, development of long-term supportive relationships, young people socialising and developing communication skills.

**Drop-In:** Young people can 'drop in' to Youth House any weekday afternoon to access support from our team, this service is particularly beneficial to young people who are older and no longer come to youth club. Drop in can deal with a range of issues a young person may have.

**Outcomes:** Young people able to access support on a range of issues in a location they know well and with staff they have worked with for years.

**Detached & Outreach Work:** We run regular detached sessions in the local communities with experienced staff; often this is in response to community or Police concerns, we engage young people where they meet and, on their terms, to find solutions to any issues they may have.

**Outcomes:** Reduction in ASB; young people engaged & supported; improved outcomes for young people; young people made aware of our services.

**Community Youth Workers:** A new project this financial year, has seen the recruitment of 2 full time Youth and Community Workers, working in the 4 most deprived areas of Wyre Forest they engage with young people, the local community, schools, community groups to take the KDYT services into these areas.

**Outcomes:** Increased support for young people, increased knowledge of the services on offer at KDYT, partnership working, improved outcomes for young people, potential issues identified earlier, and responses put in place.

**Mentoring:** This financial year has seen a significant increase in the number of young people referred for mentoring at KDYT, the Community Youth Worker have mentoring as a target for their work, and this has resulted in an increase throughout Wyre Forest.

**Outcomes:** Young people receive individual, targeted support from qualified youth workers, the arrangement is based on our principles of voluntary engagement and working in an asset based way, young people feedback that this is a good process, and they feel they have control over what is happening.

**Holiday Programmes:** We provide activities during every school holiday, including a full summer holiday programme, activities are planned by young people and prices are subsidised by grants. For many young people in the Wyre Forest Area these programmes are the only chance they get to leave Kidderminster and visit new places.

**Outcomes:** Young people having fun in a safe environment; learn skills & develop self-confidence; strong relationships developed.

**Young Parents:** In partnership with the local Early Help Team, a weekly 'Young Parents' group takes place at Youth House. This group allows young parents to access Midwives and Health Visitor services in a safe environment.

**Outcomes:** Healthier young people with increased parenting skills, helping to develop healthier happy babies.

**Residentials:** Although residentials are expensive young people inform us that they are very important to them, providing them with new experiences, whilst increasing skills and developing relationships from which they can get positive support.

**Outcomes:** Young people having new experiences; increased confidence & skills; improved relationship skills.

**Individual Support:** Alongside formal mentoring, we offer a range of individual support to young people which takes place outside youth club time. We work on anger management, self-esteem, confidence & assertiveness, communication skills, family mediation and we are also available for a simple chat and a drink, this is where some of our most important work with young people takes place.

**Outcomes:** Improved relationships with families; increased resilience & skills; reduction in harmful behaviour.

**Youth Engagement & Empowerment:** We are very proud of how we work with young people to engage them in the processes that affect them. Internally we have our Young Advisors who work with young people to get their views and ensure these are heard at all levels of the charity. Young Advisors, at Management Committee level, have equal voting rights to existing Trustees. We have also enabled young people to have their voice heard in decision making processes including the NHS, Local MP, County Council, University research programmes and much more.

**Outcomes:** Young people's voices heard; young people influencing decision making at different levels & engaging in the processes that affect them.

**Project Work:** We run many projects throughout the year to enable young people to increase their skills and abilities. Most projects are run because of young people expressing a need for them, whilst some are run in response to a local or national need.

**Outcomes:** Increased confidence & self-esteem, improved mental & physical health, productive relationships, increased skills & resilience, and young people in healthier relationships.

## Financial Review

### Reserves Policy

Kidderminster & District Youth Trust is managed by the Board of Trustees, whilst the day-to-day running is administered by a team of paid staff. The charity aims to maintain sufficient funds so that its charitable activities can continue to be provided without disruption.

We will keep sufficient reserves so that we are able honour commitments to commissioners, funders, licence holders and to ensure our clients welfare. To achieve this, we aim to keep 6 months running costs as designated funds. These are contained within the unrestricted reserves of the Trust.

### Principal Funding Sources

Funding currently comes from a range of funders including Worcestershire County Council who commission the Trust to provide Positive Activities for Young People in the Kidderminster area, other funders who fund specific project work such as the National Lottery Community Fund, Sport England, UK Youth and Trusthouse Charitable Foundation, we also receive donations from Local Councillors, businesses and others who see the value of the work we do.

This funding is underpinned by the hire of facilities at Kidderminster Youth House which supports the day to day running of the Trust.

### Restricted Funds

With an increasing diversity in funding sources, funders often ask us to put the funding they give us into restricted funds, in 2023/24 these were:

- **Young Solutions**
- **Sutton Croft (HAF)**
- **Worcestershire County Council**
- **Garfield Weston**
- **Turner Trust**
- **Wyre Forest District Council**
- **Active Herefordshire and Worcestershire (Gen 22)**
- **Margaret Westwood**

### Future Plans:

We aim to continue to provide services to young people through a range of methods. We continually develop our services based on feedback from young people, partners, and the wider community, to ensure that we are having the biggest impact we can.

In the next 12 months, we are looking to demonstrate the impact of our work in a more accessible manner, to increase understanding from a wider audience. We are also looking at working closely with local businesses to support young people.

Kidderminster and District Youth Trust is aware that to continue to provide services to young people and the wider community we need to be up to date with current research, trends and need to adapt our work accordingly.

On behalf of the board of Trustees:



David Adam  
Trustee

15/10/24

Dated

**Kidderminster and District Youth Trust  
Independent Examiner's Report  
For the Period Ended 31 March 2024**

I report on the accounts of the charity for the period ended 31 March 2024, which are set out on pages 1 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2022 (the 2022 Act) and that an independent examination is needed.

It is my responsibility to:

- i. examine the accounts under section 145 of the 2022 Act;
- ii. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2022 Act; and
- iii. to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statements**

The accounts have been prepared in accordance with the charity's governing document, The Charities Act 2022 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

In connection with my examination, no matter has come to my attention:

- a. which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2022 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2022 Act;have not been met or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr George Powell  
Powell & Associates  
Chartered Certified Accountants  
28-29 New Road  
Kidderminster  
Worcestershire  
DY10 1AF



15/10/24  
Dated

**Kidderminster and District Youth Trust**  
**Statement of Financial Activities**  
**For the Period Ended 31 March 2024**

		Unrestricted funds	Restricted Funds	Total 31/3/2024	Total 31/3/2023
	Notes	£	£	£	£
<b>Income from:</b>					
Donations and grants	3	12,270	228,782	241,052	278,154
Rent and investments	4	98,886	-	98,886	87,208
<b>Total Income</b>		111,156	228,782	339,938	365,362
<b>Expenditure on:</b>					
Charitable activities	5	68,395	261,123	329,518	319,186
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		42,761	(32,341)	10,420	46,176
Fund balances at 1 April 2023		264,026	64,851	328,877	282,701
<b>Fund balances at 31 March 2024</b>		306,787	32,510	339,297	328,877

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

All income and expenditure derive from continuing activities.

**Kidderminster and District Youth Trust**  
**Balance Sheet**  
For the Period Ended 31 March 2024

		31/03/2024		31/03/2023	
Notes		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	8		48,741		56,753
<b>Current Assets</b>					
Debtors	9	47,929		11,467	
Cash at bank and in hand		<u>254,767</u>		<u>272,198</u>	
		302,696		283,665	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<u>(12,140)</u>		<u>(11,541)</u>	
Net current assets			<u>290,556</u>		<u>272,124</u>
Total assets less current liabilities			<u><u>339,297</u></u>		<u><u>328,877</u></u>
 <b>Income Funds</b>					
Restricted funds	11		32,510		64,851
Unrestricted funds	12		<u>306,787</u>		<u>264,026</u>
			<u><u>339,297</u></u>		<u><u>328,877</u></u>

The accounts were approved by the Trustees on .....

Mr D. Adam (Chair)  
Trustee




Mr P. Johnston  
Treasurer

Kidderminster and District Youth Trust  
Notes to the Financial Statements  
For the Period Ended 31 March 2024

**1 Accounting policies**

**Charity information**

Kidderminster and District Youth Trust is a charitable Incorporated Organisation (CIO) governed by the Charity Commission for England and Wales.

**1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, The Charities Act 2022 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, 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 accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.4 Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**Kidderminster and District Youth Trust**  
**Notes to the Financial Statements (continued)**  
**For the Period Ended 31 March 2024**

**1 Accounting policies** **(continued)**

**1.5 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 values over their useful lives on the following bases:

Fixtures, fittings & equipment	15% Straight line
Motor Vehicles	20% Reducing balance

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 net income/(expenditure) for the year.

**1.6 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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposit 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.

**1.8 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.

**1.9 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.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2024

**2 Critical accounting judgements and estimates**

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.

**3 Donations and grants**

	Unrestricted funds	Restricted Funds	Total 31/3/24	Total 31/3/23
	£	£	£	£
Donations, gifts and legacies	12,270	4,000	16,270	5,821
Grants	-	224,782	224,782	272,333
	<u>12,270</u>	<u>228,782</u>	<u>241,052</u>	<u>278,154</u>

**4 Rent and investments**

	Total 31/3/24	Total 31/3/23
	£	£
Rental income	94,641	85,687
Interest receivable	4,245	1,521
	<u>98,886</u>	<u>87,208</u>

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2024

**5 Charitable activities**

	<b>Total 31/3/24</b>	<b>Total 31/3/23</b>
	£	£
Staff Costs	210,324	196,438
Depreciation	9,162	9,765
Rates	5,854	3,215
Insurance	4,569	5,842
Light and Heat	13,772	15,758
Repairs and Maintenance	25,904	34,784
Postage and Stationery	188	692
Computer Costs	2,675	3,737
Telephone	4,020	3,419
Activity Costs	39,145	38,588
Legal and Professional Fees	360	540
Training	1,223	315
Accountancy and Payroll Bureau	2,940	3,720
Sundries and Subscriptions	5,526	2,373
Loss on disposal of fixed asset	1829	-
Bad Debts	2,027	-
	<b>329,518</b>	<b>319,186</b>
For the year ended 31 March 2024	<b>329,518</b>	<b>319,186</b>
<b>Analysis by fund</b>		
Unrestricted Funds	68,395	
Restricted Funds	261,123	
	<b>329,518</b>	
<b>For the year ended 31 March 2023</b>		
Unrestricted Funds		79,047
Restricted Funds		240,139
		<b>319,186</b>

**6 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2024

**7 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>31/3/24 Number</b>	<b>31/3/23 Number</b>
	10	10
<b>Employment costs</b>	<b>Total 31/3/24</b>	<b>Total 31/3/23</b>
	£	£
Wages and salaries	210,324	196,438

**8 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
At 1 April 2023	111,721
Additions	7,979
Disposals	(7,880)
At 31 March 2024	111,820
<b>Depreciation and Impairment</b>	
At 1 April 2023	54,968
Depreciation charged in the period	9,162
Eliminated on disposal	(1,051)
At 31 March 2024	63,079
<b>Carrying amount</b>	
At 31 March 2024	48,741
At 31 March 2023	56,753

**9 Debtors**

	<b>Total 31/3/24 £</b>	<b>Total 31/3/23 £</b>
<b>Amounts falling due within a year:</b>		
Trade Debtors	46,462	9,361
Prepayments and accrued income	1,467	2,106
	47,929	11,467

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2024

**10 Creditors: amounts falling due within a year**

	<b>Total 31/3/24</b>	<b>Total 31/3/23</b>
	<b>£</b>	<b>£</b>
Other creditors	7,040	6,441
Accruals and deferred income	<u>5,100</u>	<u>5,100</u>
	<u><u>12,140</u></u>	<u><u>11,541</u></u>

**11 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of grants, donations and gifts held on trust for specific purposes:

	<b>Balance at 1 April 2023</b>	<b>Income</b>	<b>Expenses</b>	<b>Balance at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Young Solutions	-	21,248	(21,248)	-
Sutton Croft (HAF)		19,810	(19,810)	-
Worcestershire County Council	23,061	21,257	(31,768)	12,550
Garfield Weston	15,000	-	(15,000)	-
Turner Trust	-	2,000	(2,000)	-
Wyre Forest District Council	26,790	155,667	(162,497)	19,960
Active Hereford & Worcestershire (Gen 22)	-	4,800	(4,800)	-
Margaret Westwood	-	4,000	(4,000)	-
	<u>64,851</u>	<u>228,782</u>	<u>(261,123)</u>	<u>32,510</u>

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2024

**12 Unrestricted funds**

The income funds of the charity include unrestricted funds comprising the following balances:

	<b>Total 31/3/24 £</b>	<b>Total 31/3/23 £</b>
Designated - Continuity, Restructuring & Dissolution	164,759	159,593
Designated - Cyclical Maintenance	30,000	30,000
Undesignated	<u>112,028</u>	<u>74,433</u>
	<u><b>306,787</b></u>	<u><b>264,026</b></u>

**KIDDERMINSTER AND DISTRICT YOUTH TRUST**

England & Wales - Charity number 1184745

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# Accounts

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Charity Registration No. 1184745

England and Wales

**KIDDERMINSTER AND DISTRICT YOUTH TRUST  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2023**

Kidderminster and District Youth Trust  
Legal and Administrative Information  
For the Period Ended 31 March 2023

Trustees	Mr T. A. Denslow Mrs F. Oborski MBE Mr D. Adam (Chair) Mr D. Rook Mr P. Picken QPM Mrs V. Lord (Secretary) Mrs C. Hope Mr P. Finnemore Mrs. V. L. Haynes Mr T. Gibbons (Treasurer) Mr P. Johnston (Treasurer)	Resigned 23 February 2023 Appointed 24 February 2023
Charity Number	1184745	
Principal Address	Kidderminster Youth House Bromsgrove Street Kidderminster Worcestershire DY10 1PF	
Independent Examiner	Powell & Associates Chartered Certified Accountants 28-29 New Road Kidderminster Worcestershire DY10 1AF	

Kidderminster and District Youth Trust  
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For the Period Ended 31 March 2023

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Statement of Financial Activities	7
Balance Sheet	8
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Kidderminster and District Youth Trust  
Trustees' Report  
For the Period Ended 31 March 2023

The Trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> March 2023.

## Reference and administrative details

<b>Registered Charity Number:</b>	1184745
<b>Registered Office:</b>	Kidderminster Youth House Bromsgrove Street Kidderminster DY10 1PF
<b>Trustees:</b>	Mr. T. A Denslow Mrs. F. Oborski MBE Mr. D. Adam (Chair) Mr. D. Rook Mr. P. Picken QPM Mrs V. Lord (Secretary) Mrs C. Hope Mr P. Finnemore Mrs. V. L. Haynes Mr P. Johnston (Treasurer)

## Structure, Governance and Management

### Governing Document:

The charity is controlled by its governing document, 'Constitution of a Charitable Incorporated Organisation whose only voting members are its Charity Trustees' and is registered with the Charity Commission.

### Recruitment and appointment of new Charity Trustees:

- 1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
- 2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- 1) A copy of the current version of the CIO constitution; and
- 2) A copy of the CIO's latest Trustees' Annual Report and statement of accounts.

### Retirement and removal of Charity Trustees:

- 1) A charity trustee ceases to hold office if he or she:
  - a. retires by notifying the CIO in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);
  - b. is absent without the permission of the charity trustees from all their meetings held within a period of six months and the trustees resolve that his or her office be vacated;
  - c. dies;
  - d. in the written opinion, given to the company, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a director and may remain so for more than three months;
  - e. is disqualified from acting as a charity trustee by virtue of sections 178-180 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision).
- 2) Any person retiring as a charity trustee is eligible for reappointment.

### Public Benefit:

Our activities meet the public benefit by providing young people and the wider community with a range of services, that they may otherwise not be able to access.

Through engagement with our services young people are in a stronger position to face challenges in their lives, build resistance to negative influences, make a positive contribution to their community, and learn new skills which help them grow into adulthood comfortably.

We provide services to the community such as Youth House which has a range of services on offer, has rooms that can be booked at very reasonable rates and a sports hall that can be used for fundraising events, parties and other community gatherings.

We provide regular youth clubs that engage over 140 young people on a weekly basis, in addition to this we provide detached and outreach sessions. Engaging young people in positive activities benefits the wider community with less Anti-Social Behaviour being reported, young people feeling positive about themselves, increased reassurance through positive media coverage and young people having a chance to have their voices heard.

#### **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.

Kidderminster & District Youth Trust currently have unrestricted reserves of £264,026, which includes designated funds of £189,593, and restricted reserves of £64,851. The restricted reserves include funding for Positive Activities from Worcestershire County Council, Wyre Forest District Council and other project-based grants.

Since 2013 the Trust has been successful in raising funds from a range of sources and we are confident that this will enable us to continue into the future.

However, KDYT feel it is important to have revenue to continue our provision, as a minimum, for 6 months and therefore have designated funds to enable us to do this.

We work with vulnerable young people and house a range of agencies that support them, we must protect them all from a sudden end to the services here and feel that through our designated funds we can offer this security.

KDYT hope that this responsible attitude to risk management will develop confidence in the work we do and enable to demonstrate a robust approach to finance that will help attract funding.

## **Objectives and Activities**

#### **Aims and Objectives:**

The object of the CIO is to act as a resource for young people up to the age of 25 living in the area of benefit by providing advice and assistance and organising programmes of physical, 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) 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.

For the purposes of this clause the 'area of benefit' is defined as the towns of Kidderminster, Bewdley and Stourport-on-Severn and the rural area of Wyre Forest District Council together with any other areas of Worcestershire or neighbouring counties which the Trustees shall deem appropriate from time to time.

## **Achievement and Performance**

#### **Charitable Activities**

Kidderminster and District Youth Trust has run numerous projects, youth clubs, trips, and educational projects with young people. We have used these to empower, enable and skill young people, whilst having lots of fun.

KDYT operate a 'No Wrong Door' approach to our work, this means that any young person who approaches KDYT for support will receive it, even if we are unable to directly solve the problem. This is achieved through a network of established partnerships with agencies who are able to deal with a wide range of issues.

Our work is underpinned by our 'Asset Based' approach, we believe that young people with the right support can overcome the challenges in their lives and reach their full potential, we recognise this might take time and for that reason our services are not time limited, young people tell us this is very important to them.

We have Young Leaders (young people who are actively involved in the running of the charity) who feedback from young people and sit on the Management Committee with equal voting rights to other members.

**Facilities:** The facilities at Youth House continue to be used on an increasing basis. Information gathered on users shows usage by many different community groups and a wide range of ages from babies to retired people. The hours of use are from 8am to 2am, 2am serving the need of the Bangladeshi Community, many of whom work in restaurants and don't finish work until 1am, our facilities enable them to play sports after work, which is greatly appreciated.

**Outcomes:** Kidderminster Youth House is accessed by a large percentage of the community. People are healthier and happier because of their engagement with Kidderminster Youth House. Kidderminster Youth House is a financial benefit to the Trust.

**Youth Clubs:** Our weekly Youth Clubs remain popular, we run a Thursday Youthy (which replaced Junior Youthy due to ages) which regularly attracts over 80 young people and sees new members each week. Fusion Youth Club is for young people who need additional support, this focus of this youth club has changed over time to accommodate non-diagnosed additional needs such as anxiety, stress, isolation, self-esteem, and anything else that makes coming other clubs a challenge. Our LGBTQ+ Youth group remains popular with 20-30 regular members taking part.

**Outcomes:** Reduction in incidences of ASB, young people enjoying themselves, development of long-term supportive relationships, young people socialising and developing communication skills.

**Drop-In:** Young people can 'drop in' to Youth House any weekday afternoon to access support from our team, this service is particularly beneficial to young people who are older and no longer come to youth club. Drop in can deal with a range of issues a young person may have.

**Outcomes:** Young people able to access support on a range of issues in a location they know well and with staff they have worked with for years.

**Detached & Outreach Work:** We run regular detached sessions in the local communities with experienced staff; often this is in response to community or Police concerns, we engage young people where they meet and, on their terms, to find solutions to any issues they may have.

**Outcomes:** Reduction in ASB; young people engaged & supported; improved outcomes for young people; young people made aware of our services.

**Community Youth Workers:** A new project this financial year, has seen the recruitment of 2 full time Youth and Community Workers, working in the 4 most deprived areas of Wyre Forest they engage with young people, the local community, schools, community groups to take the KDYT services into these areas.

**Outcomes:** Increased support for young people, increased knowledge of the services on offer at KDYT, partnership working, improved outcomes for young people, potential issues identified earlier, and responses put in place.

**Mentoring:** This financial year has seen a significant increase in the number of young people referred for mentoring at KDYT, the Community Youth Worker have mentoring as a target for their work, and this has resulted in an increase throughout Wyre Forest.

**Outcomes:** Young people receive individual, targeted support from qualified youth workers, the arrangement is based on our principles of voluntary engagement and working in an asset based way, young people feedback that this is a good process, and they feel they have control over what is happening.

**Holiday Programmes:** We provide activities during every school holiday, including a full summer holiday programme, activities are planned by young people and prices are subsidised by grants. For many young people in the Wyre Forest Area these programmes are the only chance they get to leave Kidderminster and visit new places.

**Outcomes:** Young people having fun in a safe environment; learn skills & develop self-confidence; strong relationships developed.

**Young Parents:** In partnership with the local Early Help Team, a weekly 'Young Parents' group takes place at Youth House. This group allows young parents to access Midwives and Health Visitor services in a safe environment.

**Outcomes:** Healthier young people with increased parenting skills, helping to develop healthier happy babies.

**Residential:** Although residential are expensive young people inform us that they are very important to them, providing them with new experiences, whilst increasing skills and developing relationships from which they can get positive support.

**Outcomes:** Young people having new experiences; increased confidence & skills; improved relationship skills.

**Individual Support:** Alongside formal mentoring, we offer a range of individual support to young people which takes place outside youth club time. We work on anger management, self-esteem, confidence & assertiveness, communication skills, family mediation and we are also available for a simple chat and a drink, this is where some of our most important work with young people takes place.

**Outcomes:** Improved relationships with families; increased resilience & skills; reduction in harmful behaviour.

**Youth Engagement & Empowerment:** We are very proud of how we work with young people to engage them in the processes that affect them. Internally we have our Young Advisors who work with young people to get their views and ensure these are heard at all levels of the charity. Young Advisors, at Management Committee level, have equal voting rights to existing Trustees. We have also enabled young people to have their voice heard in decision making processes including the NHS, Local MP, County Council, University research programmes and much more.

**Outcomes:** Young people's voices heard; young people influencing decision making at different levels & engaging in the processes that affect them.

**Project Work:** We run many projects throughout the year to enable young people to increase their skills and abilities. Most projects are run because of young people expressing a need for them, whilst some are run in response to a local or national need.

**Outcomes:** Increased confidence & self-esteem, improved mental & physical health, productive relationships, increased skills & resilience, and young people in healthier relationships.

## **Financial Review**

### **Reserves Policy**

Kidderminster & District Youth Trust is managed by the Board of Trustees, whilst the day-to-day running is administered by a team of paid staff. The charity aims to maintain sufficient funds so that its charitable activities can continue to be provided without disruption.

We will keep sufficient reserves so that we are able honour commitments to commissioners, funders, licence holders and to ensure our clients welfare. To achieve this, we aim to keep 6 months running costs as designated funds. These are contained within the unrestricted reserves of the Trust.

### **Principal Funding Sources**

Funding currently comes from a range of funders including Worcestershire County Council who commission the Trust to provide Positive Activities for Young People in the Kidderminster area, other funders who fund specific project work such as the National Lottery Community Fund, Sport England, UK Youth and Trusthouse Charitable Foundation, we also receive donations from Local Councillors, businesses and others who see the value of the work we do.

This funding is underpinned by the hire of facilities at Kidderminster Youth House which supports the day to day running of the Trust.

### **Restricted Funds**

With an increasing diversity in funding sources, funders often ask us to put the funding they give us into restricted funds, in 2022/23 these were:

- **Worcestershire County Council**
- **Wyre Forest District Council**
- **Sutton Croft**
- **Tesco**
- **Community Housing Group**
- **Garfield Weston**

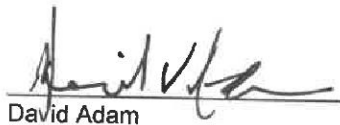
### **Future Plans:**

We aim to continue to provide services to young people through a range of methods. We continually develop our services based on feedback from young people, partners, and the wider community, to ensure that we are having the biggest impact we can.

In the next 12 months, we are looking to continue to demonstrate the impact of our work in increasingly different ways, to increase understanding from a wider audience. We are also looking at developing further links with local businesses to support young people.

Kidderminster and District Youth Trust is aware that to continue to provide services to young people and the wider community we need to be up to date with current research, trends and need to adapt our work accordingly.

On behalf of the board of Trustees:



David Adam  
Trustee

31<sup>st</sup> October 2023

Dated

Kidderminster and District Youth Trust  
Independent Examiner's Report  
For the Period Ended 31 March 2023

I report on the accounts of the charity for the period ended 31 March 2023, which are set out on pages 1 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2022 (the 2022 Act) and that an independent examination is needed.

It is my responsibility to:

- i. examine the accounts under section 145 of the 2022 Act;
- ii. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2022 Act; and
- iii. to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statements**

The accounts have been prepared in accordance with the charity's governing document, The Charities Act 2022 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

In connection with my examination, no matter has come to my attention:

- a. which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2022 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2022 Act;have not been met or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr George Powell  
Powell & Associates  
Chartered Certified Accountants  
28-29 New Road  
Kidderminster  
Worcestershire  
DY10 1AF



25/10/2023

Dated

Kidderminster and District Youth Trust  
Statement of Financial Activities  
For the Period Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted Funds £	Total 31/3/2023 £	Total 31/3/2022 £
<b>Income from:</b>					
Donations and grants	3	25,482	252,672	278,154	256,545
Rent and investments	4	87,208	-	87,208	79,303
<b>Total Income</b>		<u>112,690</u>	<u>252,672</u>	<u>365,362</u>	<u>335,848</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>79,047</u>	<u>240,139</u>	<u>319,186</u>	<u>237,089</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		33,643	12,533	46,176	98,759
Fund balances at 1 April 2022		<u>230,383</u>	<u>52,318</u>	<u>282,701</u>	<u>183,942</u>
<b>Fund balances at 31 March 2023</b>		<u><u>264,026</u></u>	<u><u>64,851</u></u>	<u><u>328,877</u></u>	<u><u>282,701</u></u>


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

All income and expenditure derive from continuing activities.

Kidderminster and District Youth Trust  
Balance Sheet  
For the Period Ended 31 March 2023

		31/03/2023		31/03/2022	
Notes	£	£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	8		56,753		39,216
<b>Current Assets</b>					
Debtors	9	11,467		11,103	
Cash at bank and in hand		<u>272,198</u>		<u>243,531</u>	
		283,665		254,634	
<b>Creditors: amounts falling due within one year</b>	10	<u>(11,541)</u>		<u>(11,149)</u>	
Net current assets			<u>272,124</u>		<u>243,485</u>
Total assets less current liabilities			<u><u>328,877</u></u>		<u><u>282,701</u></u>
 <b>Income Funds</b>					
Restricted funds	11		64,851		52,318
Unrestricted funds	12		<u>264,026</u>		<u>230,383</u>
			<u><u>328,877</u></u>		<u><u>282,701</u></u>

The accounts were approved by the Trustees on .....

  
Mr D. Adam (Chair)  
Trustee

  
Mr P. Johnston  
Treasurer

Kidderminster and District Youth Trust  
Notes to the Financial Statements  
For the Period Ended 31 March 2023

**1 Accounting policies**

**Charity information**

Kidderminster and District Youth Trust is a charitable Incorporated Organisation (CIO) governed by the Charity Commission for England and Wales.

**1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, The Charities Act 2022 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, 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 accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.4 Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2023

**1 Accounting policies**

(continued)

**1.5 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 values over their useful lives on the following bases:

Fixtures, fittings & equipment            15% on net book value

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 net income/(expenditure) for the year.

**1.6 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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposit 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.

**1.8 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.

**1.9 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.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2023

**2 Critical accounting judgements and estimates**

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.

**3 Donations and grants**

	Unrestricted funds	Restricted Funds	Total 31/3/23	Total 31/3/22
	£	£	£	£
Donations, gifts and legacies	5,096	725	5,821	10,392
Grants	20,386	251,947	272,333	246,153
	<u>25,482</u>	<u>252,672</u>	<u>278,154</u>	<u>256,545</u>

**4 Rent and investments**

	Total 31/3/23	Total 31/3/22
	£	£
Rental income	85,687	79,267
Interest receivable	1,521	36
	<u>87,208</u>	<u>79,303</u>

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2023

**5 Charitable activities**

	Total 31/3/23	Total 31/3/22
	£	£
Staff Costs	196,438	144,553
Depreciation	9,765	4,950
Rates	3,215	4,583
Insurance	5,842	4,488
Light and Heat	15,758	14,285
Repairs and Maintenance	34,784	19,618
Postage and Stationery	692	433
Computer Costs	3,737	1,911
Telephone	3,419	2,882
Activity Costs	38,588	29,742
Legal and Professional Fees	540	3,248
Training	315	137
Accountancy and Payroll Bureau	3,720	3,540
Sundries and Subscriptions	2,373	2,084
Bad Debts	-	635
	319,186	237,089
 For the year ended 31 March 2023	 319,186	 237,089
 <b>Analysis by fund</b>		
Unrestricted Funds	79,047	
Restricted Funds	240,139	
	319,186	
 <b>For the year ended 31 March 2022</b>		
Unrestricted Funds		65,393
Restricted Funds		171,696
		237,089

**6 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2023

**7 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	31/3/23 Number	31/3/22 Number
	10	8
<b>Employment costs</b>	<b>Total 31/3/23</b>	<b>Total 31/3/22</b>
	£	£
Wages and salaries	196,438	144,553

**8 Tangible fixed assets**

	Fixtures, fittings and equipment £
<b>Cost</b>	
At 1 April 2022	84,419
Additions	27,302
At 31 March 2023	111,721
<b>Depreciation and Impairment</b>	
At 1 April 2022	45,203
Depreciation charged in the period	9,765
At 31 March 2023	54,968
<b>Carrying amount</b>	
At 31 March 2023	56,753
At 31 March 2022	39,216

**9 Debtors**

	Total 31/3/23 £	Total 31/3/22 £
<b>Amounts falling due within a year:</b>		
Trade Debtors	9,361	10,013
Prepayments and accrued income	2,106	1,090
	11,467	11,103

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2023

**10 Creditors: amounts falling due within a year**

	Total 31/3/23 £	Total 31/3/22 £
Other creditors	6,441	6,049
Accruals and deferred income	5,100	5,100
	<u>11,541</u>	<u>11,149</u>

**11 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and gifts held on trust for specific purposes:

	Balance at 1 April 2022 £	Income £	Expenses £	Balance at 31 March 2023 £
North Worcestershire Community Safety Partnership	-	20,000	(20,000)	-
Worcestershire County Council	23,418	46,292	(46,649)	23,061
Garfield Weston	-	30,000	(15,000)	15,000
Community Housing Group	-	45,150	(45,150)	-
Wyre Forest District Council	28,900	76,200	(78,310)	26,790
Tesco Groundwork	-	1,000	(1,000)	-
Sutton Croft	-	23,563	(23,563)	-
Young Solutions	-	10,467	(10,467)	-
	<u>52,318</u>	<u>252,672</u>	<u>(240,139)</u>	<u>64,851</u>

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2023

**12 Unrestricted funds**

The income funds of the charity include unrestricted funds comprising the following balances:

	<b>Total 31/3/23</b>	<b>Total 31/3/22</b>
	£	£
Designated - Continuity, Restructuring & Dissolution	159,593	118,545
Designated - Cyclical Maintenance	30,000	25,000
Undesignated	<u>74,433</u>	<u>86,838</u>
	<u><u>264,026</u></u>	<u><u>230,383</u></u>

**KIDDERMINSTER AND DISTRICT YOUTH TRUST**

England & Wales - Charity number 1184745

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# Accounts

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Charity Registration No. 1184745

England and Wales

**KIDDERMINSTER AND DISTRICT YOUTH TRUST  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022**

Kidderminster and District Youth Trust  
Legal and Administrative Information  
For the Period Ended 31 March 2022

Trustees	Mr T. A. Denslow Mrs F. Oborski MBE Mr D. Adam (Chair) Mr D. Rook Mr P. Picken QPM Mrs V. Lord (Secretary) Mr T. Gibbons (Treasurer)
Charity Number	1184745
Principal Address	Kidderminster Youth House Bromsgrove Street Kidderminster Worcestershire DY10 1PF
Independent Examiner	Powell & Associates Chartered Certified Accountants 28-29 New Road Kidderminster Worcestershire DY10 1AF

Kidderminster and District Youth Trust  
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For the Period Ended 31 March 2022

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Kidderminster and District Youth Trust  
Trustees' Report  
For the Period Ended 31 March 2022

The Trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 and amended in 2008.

### Reference and administrative details

<b>Registered Charity Number:</b>	1184745
<b>Registered Office:</b>	Kidderminster Youth House Bromsgrove Street Kidderminster DY10 1PF
<b>Trustees:</b>	Mr. T. A Denslow Mrs. F. Oborski MBE Mr. D. Adam (Chair) Mr. D. Rook Mr. P. Picken QPM Mr T. Gibbons (Treasurer) Mrs. V. Lord

### Structure, Governance and Management

#### Governing Document:

The charity is controlled by its governing document, 'Constitution of a Charitable Incorporated Organisation whose only voting members are its Charity Trustees' and is registered with the Charity Commission.

#### Recruitment and appointment of new Charity Trustees:

- 1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
- 2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- 1) A copy of the current version of the CIO constitution; and
- 2) A copy of the CIO's latest Trustees' Annual Report and statement of accounts.

#### Retirement and removal of Charity Trustees:

- 1) A charity trustee ceases to hold office if he or she:
  - a. retires by notifying the CIO in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);
  - b. is absent without the permission of the charity trustees from all their meetings held within a period of six months and the trustees resolve that his or her office be vacated;
  - c. dies;
  - d. in the written opinion, given to the company, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a director and may remain so for more than three months;
  - e. is disqualified from acting as a charity trustee by virtue of sections 178-180 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision).
- 2) Any person retiring as a charity trustee is eligible for reappointment.

#### Public Benefit:

Our activities meet the public benefit by providing young people and the wider community with a range of services, that they may otherwise not be able to access.

Through engagement with our services young people are in a stronger position to face challenges in their lives, build resistance to negative influences, make a positive contribution to their community, and learn new skills which help them grow into adulthood comfortably.

We provide services to the community such as Youth House which has a range of services on offer, has rooms that can be booked at very reasonable rates and a sports hall that can be used for fundraising events, parties and other community gatherings.

We provide regular youth clubs that engage over 140 young people on a weekly basis, in addition to this we provide detached and outreach sessions. Engaging young people in positive activities benefits the wider community with less Anti-Social Behaviour being reported, young people feeling positive about themselves, increased reassurance through positive media coverage and young people having a chance to have their voices heard.

**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.

Kidderminster & District Youth Trust currently have unrestricted reserves of £230,383 alongside restricted reserves of £52,318. The restricted reserves include funding for Positive Activities from Worcestershire County Council, Wyre Forest District Council and other project-based grants.

Since 2013 the Trust has been successful in raising funds from a range of sources and we are confident that this will enable us to continue into the future.

However, KDYT feel it is important to have revenue to continue our provision, as a minimum, for 6 months and therefore have designated funds to enable us to do this.

We work with vulnerable young people and house a range of agencies that support them, we must protect them all from a sudden end to the services here and feel that through our designated funds we can offer this security.

KDYT hope that this responsible attitude to risk management will develop confidence in the work we do and enable to demonstrate a robust approach to finance that will help attract funding.

## **Objectives and Activities**

**Aims and Objectives:**

The object of the CIO is to act as a resource for young people up to the age of 25 living in the area of benefit by providing advice and assistance and organising programmes of physical, 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) 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.

For the purposes of this clause the 'area of benefit' is defined as the towns of Kidderminster, Bewdley and Stourport-on-Severn and the rural area of Wyre Forest District Council together with any other areas of Worcestershire or neighbouring counties which the Trustees shall deem appropriate from time to time.

## **Achievement and Performance**

**Charitable Activities**

Kidderminster and District Youth Trust has run numerous projects, youth clubs, trips, and educational projects with young people. We have used these to empower, enable and skill young people, whilst having lots of fun.

KDYT operate a 'No Wrong Door' approach to our work, this means that any young person who approaches KDYT for support will receive it, even if we are unable to directly solve the problem. This is achieved through a network of established partnerships with agencies who are able to deal with a wide range of issues.

Our work is underpinned by our 'Asset Based' approach, we believe that young people with the right support can overcome the challenges in their lives and reach their full potential, we recognise this might take time and for that reason our services are not time limited, young people tell us this is very important to them.

We have Young Leaders (young people who are actively involved in the running of the charity) who feedback from young people and sit on the Management Committee with equal voting rights to other members.

**Facilities:** The facilities at Youth House continue to be used on an increasing basis. Information gathered on users shows usage by many different community groups and a wide range of ages from babies to retired people. The hours of use are from 8am to 2am, 2am serving the need of the Bangladeshi Community, many of who work in restaurants and don't finish work until 1am, our facilities enable them to play sports after work, which is greatly appreciated.

**Outcomes:** Kidderminster Youth House is accessed by a large percentage of the community. People are healthier and happier because of their engagement with Kidderminster Youth House. Kidderminster Youth House is a financial benefit to the Trust.

**Youth Clubs:** Our weekly Youth Clubs remain popular, we run a Thursday Youthy (which replaced Junior Youthy due to ages) which regularly attracts over 80 young people and sees new members each week. Fusion Youth Club is for young people who need additional support, this focus of this youth club has changed over time to accommodate non-diagnosed additional needs such as anxiety, stress, isolation, self-esteem, and anything else that makes coming other clubs a challenge. Our LGBTQ+ Youth group remains popular with 20-30 regular members taking part.

**Outcomes:** Reduction in incidences of ASB, young people enjoying themselves, development of long-term supportive relationships, young people socialising and developing communication skills.

**Drop-In:** Young people can 'drop in' to Youth House any weekday afternoon to access support from our team, this service is particularly beneficial to young people who are older and no longer come to youth club. Drop in can deal with a range of issues a young person may have.

**Outcomes:** Young people able to access support on a range of issues in a location they know well and with staff they have worked with for years.

**Detached & Outreach Work:** We run regular detached sessions in the local communities with experienced staff; often this is in response to community or Police concerns, we engage young people where they meet and, on their terms, to find solutions to any issues they may have.

**Outcomes:** Reduction in ASB; young people engaged & supported; improved outcomes for young people; young people made aware of our services.

**Community Youth Workers:** A new project this financial year, has seen the recruitment of 2 full time Youth and Community Workers, working in the 4 most deprived areas of Wyre Forest they engage with young people, the local community, schools, community groups to take the KDYT services into these areas.

**Outcomes:** Increased support for young people, increased knowledge of the services on offer at KDYT, partnership working, improved outcomes for young people, potential issues identified earlier, and responses put in place.

**Mentoring:** This financial year has seen a significant increase in the number of young people referred for mentoring at KDYT, the Community Youth Worker have mentoring as a target for their work, and this has resulted in an increase throughout Wyre Forest.

**Outcomes:** Young people receive individual, targeted support from qualified youth workers, the arrangement is based on our principles of voluntary engagement and working in an asset based way, young people feedback that this is a good process, and they feel they have control over what is happening.

**Holiday Programmes:** We provide activities during every school holiday, including a full summer holiday programme, activities are planned by young people and prices are subsidised by grants. For many young people in the Wyre Forest Area these programmes are the only chance they get to leave Kidderminster and visit new places.

**Outcomes:** Young people having fun in a safe environment; learn skills & develop self-confidence; strong relationships developed.

**Young Parents:** In partnership with the local Early Help Team, a weekly 'Young Parents' group takes place at Youth House. This group allows young parents to access Midwives and Health Visitor services in a safe environment.

**Outcomes:** Healthier young people with increased parenting skills, helping to develop healthier happy babies.

**Residentials:** Although residentials are expensive young people inform us that they are very important to them, providing them with new experiences, whilst increasing skills and developing relationships from which they can get positive support.

**Outcomes:** Young people having new experiences; increased confidence & skills; improved relationship skills.

**Individual Support:** Alongside formal mentoring, we offer a range of individual support to young people which takes place outside youth club time. We work on anger management, self-esteem, confidence & assertiveness, communication skills, family mediation and we are also available for a simple chat and a drink, this is where some of our most important work with young people takes place.

**Outcomes:** Improved relationships with families; increased resilience & skills; reduction in harmful behaviour.

**Youth Engagement & Empowerment:** We are very proud of how we work with young people to engage them in the processes that affect them. Internally we have our Young Advisors who work with young people to get their views and ensure these are heard at all levels of the charity. Young Advisors, at Management Committee level, have equal voting rights to existing Trustees. We have also enabled young people to have their voice heard in decision making processes including the NHS, Local MP, County Council, University research programmes and much more.

**Outcomes:** Young people's voices heard; young people influencing decision making at different levels & engaging in the processes that affect them.

**Project Work:** We run many projects throughout the year to enable young people to increase their skills and abilities. Most projects are run because of young people expressing a need for them, whilst some are run in response to a local or national need.

**Outcomes:** Increased confidence & self-esteem, improved mental & physical health, productive relationships, increased skills & resilience, and young people in healthier relationships.

## **Financial Review.**

### **Reserves Policy**

Kidderminster & District Youth Trust is managed by the Board of Trustees, whilst the day-to-day running is administered by a team of paid staff. The charity aims to maintain sufficient funds so that its charitable activities can continue to be provided without disruption.

We will keep sufficient reserves so that we are able honour commitments to commissioners, funders, licence holders and to ensure our clients welfare. To achieve this, we aim to keep 6 months running costs as designated funds. These are contained within the unrestricted reserves of the Trust.

### **Principal Funding Sources**

Funding currently comes from a range of funders including Worcestershire County Council who commission the Trust to provide Positive Activities for Young People in the Kidderminster area, other funders who fund specific project work such as the National Lottery Community Fund, Sport England, UK Youth and Trusthouse Charitable Foundation, we also receive donations from Local Councillors, businesses and others who see the value of the work we do.

This funding is underpinned by the hire of facilities at Kidderminster Youth House which supports the day to day running of the Trust.

### **Restricted Funds**

With an increasing diversity in funding sources, funders often ask us to put the funding they give us into restricted funds, in 2021/22 these were:

- **Trusthouse CF**
- **Worcestershire County Council**
- **Sport England**
- **The National Lottery Community Fund**
- **Wyre Forest District Council**
- **UK Youth**
- **Lasletts**
- **Comic Relief**
- **Eveson Trust**
- **HAF Christmas Fund**

### **Future Plans:**

We aim to continue to provide services to young people through a range of methods. We continually develop our services based on feedback from young people, partners, and the wider community, to ensure that we are having the biggest impact we can.

In the next 12 months, we are looking to demonstrate the impact of our work in a more accessible manner, to increase understanding from a wider audience. We are also looking at working closely with local businesses to support young people.

Kidderminster and District Youth Trust is aware that to continue to provide services to young people and the wider community we need to be up to date with current research, trends and need to adapt our work accordingly.

On behalf of the board of Trustees:



Trustee



Dated

Kidderminster and District Youth Trust  
Independent Examiner's Report  
For the Period Ended 31 March 2022

I report on the accounts of the charity for the period ended 31 March 2022, which are set out on pages 1 to 14.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- i. examine the accounts under section 145 of the 2011 Act;
- ii. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- iii. to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statements**

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- a. which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr George Powell  
Powell & Associates  
Chartered Certified Accountants  
28-29 New Road  
Kidderminster  
Worcestershire  
DY10 1AF



Dated: 5/12/2022

Kidderminster and District Youth Trust  
Statement of Financial Activities  
For the Period Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted Funds £	Total 31/3/2022 £	Total 31/3/2021 £
<b>Income from:</b>					
Donations and grants	3	73,803	182,742	256,545	230,361
Rent and investments	4	79,303	-	79,303	22,595
<b>Total Income</b>		<u>153,106</u>	<u>182,742</u>	<u>335,848</u>	<u>252,956</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>65,393</u>	<u>171,696</u>	<u>237,089</u>	<u>216,450</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		87,713	11,046	98,759	36,506
Fund balances at 1 April 2021		<u>142,670</u>	<u>41,272</u>	<u>183,942</u>	<u>147,436</u>
<b>Fund balances at 31 March 2022</b>		<u><u>230,383</u></u>	<u><u>52,318</u></u>	<u><u>282,701</u></u>	<u><u>183,942</u></u>

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

All income and expenditure derive from continuing activities.

Kidderminster and District Youth Trust  
Balance Sheet  
For the Period Ended 31 March 2022

	Notes	31/03/2022		31/03/2021	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	8		39,216		24,568
<b>Current Assets</b>					
Debtors	9	11,103		15,269	
Cash at bank and in hand		<u>243,531</u>		<u>153,930</u>	
		254,634		169,199	
<b>Creditors: amounts falling due within one year</b>	10				
		<u>(11,149)</u>		<u>(9,825)</u>	
Net current assets			<u>243,485</u>		<u>159,374</u>
Total assets less current liabilities			<u>282,701</u>		<u>183,942</u>
<b>Income Funds</b>					
Restricted funds	11		52,318		41,272
Unrestricted funds			<u>230,383</u>		<u>142,670</u>
			<u>282,701</u>		<u>183,942</u>

The accounts were approved by the Trustees on .....

Mr D. Adam (Chair)  
Trustee




Mr T. Gibbons (Treasurer)  
Trustee

Kidderminster and District Youth Trust  
Notes to the Financial Statements  
For the Period Ended 31 March 2022

**1 Accounting policies**

**Charity information**

Kidderminster and District Youth Trust is a charitable Incorporated Organisation (CIO) governed by the Charity Commission for England and Wales.

**1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, The Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent to provide a true and fair view. The departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statements of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, 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 accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.4 Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2022

**1 Accounting policies**

(continued)

**1.5 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 values over their useful lives on the following bases:

Fixtures, fittings & equipment            15% on net book value

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 net income/(expenditure) for the year.

**1.6 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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposit 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.

**1.8 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.

**1.9 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.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2022

**2 Critical accounting judgements and estimates**

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.

**3 Donations and grants**

	Unrestricted funds	Restricted Funds	Total 31/3/22	Total 31/3/21
	£	£	£	£
Donations, gifts and legacies	6,081	4,311	10,392	4,662
Grants	67,722	178,431	246,153	225,699
	<u>73,803</u>	<u>182,742</u>	<u>256,545</u>	<u>230,361</u>

**4 Rent and investments**

	Total 31/3/22	Total 31/3/21
	£	£
Rental income	79,267	22,578
Interest receivable	36	17
	<u>79,303</u>	<u>22,595</u>

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2022

**5 Charitable activities**

	<b>Total 31/3/22</b>	<b>Total 31/3/21</b>
	£	£
Staff Costs	144,553	154,613
Depreciation	4,950	4,314
Rates	4,583	1,003
Insurance	4,488	4,469
Light and Heat	14,285	10,710
Repairs and Maintenance	19,618	6,841
Postage and Stationery	433	118
Computer Costs	1,911	2,085
Telephone	2,882	2,185
Activity Costs	29,742	12,401
Legal and Professional Fees	3,248	6,628
Training	137	766
Accountancy and Payroll Bureau	3,540	3,180
Sundries and Subscriptions	2,084	3,067
Bad Debts	635	4,070
	<b>237,089</b>	<b>216,450</b>
For the year ended 31 March 2022	<b>237,089</b>	<b>216,450</b>
<b>Analysis by fund</b>		
Unrestricted Funds	65,393	
Restricted Funds	171,696	
	<b>237,089</b>	
<b>For the year ended 31 March 2021</b>		
Unrestricted Funds		72,198
Restricted Funds		144,252
		<b>216,450</b>

**6 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2022

**7 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>31/3/22 Number</b>	<b>31/3/21 Number</b>
	8	10
<b>Employment costs</b>	<b>Total 31/3/22</b>	<b>Total 31/3/21</b>
	£	£
Wages and salaries	144,553	154,613

**8 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
At 1 April 2021	64,821
Additions	19,598
At 31 March 2022	84,419
<b>Depreciation and Impairment</b>	
At 1 April 2021	40,253
Depreciation charged in the period	4,950
At 31 March 2022	45,203
<b>Carrying amount</b>	
At 31 March 2022	39,216
At 31 March 2021	24,568

**9 Debtors**

	<b>Total 31/3/22</b>	<b>Total 31/3/21</b>
	£	£
<b>Amounts falling due within a year:</b>		
Trade Debtors	10,013	14,201
Prepayments and accrued income	1,090	1,068
	11,103	15,269

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2022

10 Creditors: amounts falling due within a year

	Total 31/3/22 £	Total 31/3/21 £
Other creditors	6,049	4,725
Accruals and deferred income	5,100	5,100
	11,149	9,825

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and gifts held on trust for specific purposes:

	Balance at 1 April 2021 £	Income £	Expenses £	Balance at 31 March 2022 £
Trusthouse CF	-	10,000	(10,000)	-
Worcestershire County Council	24,620	42,623	(43,825)	23,418
Sport England	-	13,500	(13,500)	-
The National Lottery Community Fund	16,652	-	(16,652)	-
Wyre Forest District Council	-	73,760	(44,860)	28,900
UK Youth	-	20,400	(20,400)	-
Lasletts	-	4,000	(4,000)	-
Comic Relief	-	1,000	(1,000)	-
Eveson Trust	-	10,000	(10,000)	-
HAF Christmas Fund	-	7,459	(7,459)	-
	41,272	182,742	(171,696)	52,318

**KIDDERMINSTER AND DISTRICT YOUTH TRUST**

England & Wales - Charity number 1184745

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# Accounts

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Charity Registration No. 1184745

England and Wales

**KIDDERMINSTER AND DISTRICT YOUTH TRUST  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021**

Kidderminster and District Youth Trust  
Legal and Administrative Information  
For the Period Ended 31 March 2021

Trustees	Mr T. A. Denslow Mrs F. Oborski MBE Mr D. Adam (Chair) Mr D. Rook Mr P. Picken QPM Mrs V. Lord (Secretary) Mr T. Gibbons (Treasurer)
Charity Number	1184745
Principal Address	Kidderminster Youth House Bromsgrove Street Kidderminster Worcestershire DY10 1PF
Independent Examiner	Powell & Associates Chartered Certified Accountants 28-29 New Road Kidderminster Worcestershire DY10 1AF

Kidderminster and District Youth Trust  
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For the Period Ended 31 March 2021

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Kidderminster and District Youth Trust  
Trustees' Report  
For the Period Ended 31 March 2021

The Trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 and amended in 2008.

### Reference and administrative details

<b>Registered Charity Number:</b>	1184745
<b>Registered Office:</b>	Kidderminster Youth House Bromsgrove Street Kidderminster DY10 1PF
<b>Trustees:</b>	Mr. T. A Denslow Mrs. F. Oborski MBE Mr. D. Adam (Chair) Mr. D. Rook Mr. P. Picken QPM Mr T. Gibbons (Treasurer) Mrs. V. Lord

### Structure, Governance and Management

#### Governing Document:

The charity is controlled by its governing document, 'Constitution of a Charitable Incorporated Organisation whose only voting members are its Charity Trustees' and is registered with the Charity Commission.

#### Recruitment and appointment of new Charity Trustees:

- 1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
- 2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- 1) A copy of the current version of the CIO constitution; and
- 2) A copy of the CIO's latest Trustees' Annual Report and statement of accounts.

#### Retirement and removal of Charity Trustees:

- 1) A charity trustee ceases to hold office if he or she:
  - a. retires by notifying the CIO in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);
  - b. is absent without the permission of the charity trustees from all their meetings held within a period of six months and the trustees resolve that his or her office be vacated;
  - c. dies;
  - d. in the written opinion, given to the company, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a director and may remain so for more than three months;
  - e. is disqualified from acting as a charity trustee by virtue of sections 178-180 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision).
- 2) Any person retiring as a charity trustee is eligible for reappointment.

#### Public Benefit:

Our activities meet the public benefit by providing young people and the wider community with a range of services, that they may otherwise not be able to access.

Through engagement with our services young people are in a stronger position to face challenges in their lives, build resistance to negative influences, make a positive contribution to their community, and learn new skills which help then grow into adulthood comfortably.

We provide services to the community such as Youth House which has a range of services on offer, has rooms that can be booked at very reasonable rates and a sports hall that can be used for fundraising events, parties and other community gatherings.

We provide regular youth clubs that engage over 140 young people on a weekly basis, in addition to this we provide detached and outreach sessions. Engaging young people in positive activities benefits the wider community with less Anti-Social Behaviour being reported, young people feeling positive about themselves, increased reassurance through positive media coverage and young people having a chance to have their voices heard.

#### **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.

Kidderminster & District Youth Trust currently have unrestricted reserves of £142,670 alongside restricted reserves of £41,272. The restricted reserves included funding for Positive Activities from Worcestershire County Council, funding from Trusthouse Charitable Foundation and other project-based grants.

Since 2013 the Trust has been successful in raising funds from a range of sources and we are confident that this will enable us to continue into the future.

However, KDYT feel it is important to have revenue to continue our provision, as a minimum, for 6 months and therefore have designated funds to enable us to do this.

We work with vulnerable young people and house a range of agencies that support them, we must protect them all from a sudden end to the services here and feel that through our designated funds we can offer this security.

KDYT hope that this responsible attitude to risk management will develop confidence in the work we do and enable to demonstrate a robust approach to finance that will help attract funding.

## **Objectives and Activities**

#### **Aims and Objectives:**

The object of the CIO is to act as a resource for young people up to the age of 25 living in the area of benefit by providing advice and assistance and organising programmes of physical, 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) 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.

For the purposes of this clause the 'area of benefit' is defined as the towns of Kidderminster, Bewdley and Stourport-on-Severn and the rural area of Wyre Forest District Council together with any other areas of Worcestershire or neighbouring counties which the Trustees shall deem appropriate from time to time.

## **Achievement and Performance**

#### **Charitable Activities**

Kidderminster and District Youth Trust has run numerous projects, youth clubs, trips, and educational projects with young people. We have used these to empower, enable and skill young people, whilst having lots of fun.

We have Young Leaders (young people who are actively involved in the running of the charity) who feedback from young people and sit on the Management Committee with equal voting rights to other members.

**Facilities:** The facilities at Youth House continue to be used on an increasing basis. Information gathered on users shows usage by many different community groups and a wide range of ages from babies to our oldest user who is 92 years of age. The hours of use are from 8am to 2am, 2am serving the need of the Bangladeshi Community, many of who work in restaurants and don't finish work until 1am, our facilities enable them to play sports after work, which is greatly appreciated.

**Outcomes:** Kidderminster Youth House is accessed by a large percentage of the community. People are healthier and happier because of their engagement with Kidderminster Youth House. Kidderminster Youth House is a financial benefit to the Trust.

**Youth Clubs:** We provide weekly youth clubs for young people from throughout the Wyre Forest Area, we have good attendances at all the clubs, but this year our Junior Club was so successful, that at one point we had over 100 young people attending each week. Our Fusion Youth Club caters for young people with special needs such as autism or additional needs - these are defined as any need a young person has which prevents them attending other clubs and can often include low level mental health issues such as anxiety, depression low self-esteem.

Outcomes: Reduction in incidences of ASB, young people enjoying themselves, development of long-term supportive relationships, young people socialising and developing communication skills.

**Drop-In:** Young people can 'drop in' to Youth House any weekday afternoon to access support from our team, this service is particularly beneficial to young people who are older and no longer come to youth club. Drop in can deal with a range of issues a young person may have.

Outcomes: Young people able to access support on a range of issues in a location they know well and with staff they have worked with for years.

**Young Parents:** In partnership with the local Early Help Team, a weekly 'Young Parents' group takes place at Youth House. This group allows young parents to access Midwives and Health Visitor services in a safe environment.

Outcomes: Healthier young people with increased parenting skills, helping to develop healthier happy babies.

**Project Work:** We run many projects throughout the year to enable young people to increase their skills and abilities. Most projects are run because of young people expressing a need for them, whilst some are run in response to a local or national need.

Outcomes: Increased confidence & self-esteem, improved mental & physical health, productive relationships, increased skills & resilience, and young people in healthier relationships.

**Education and Training:** KDYT support young people with their education in a variety of ways, including linking with schools, providing space for young people to carry out their education, reintegrating young people who have fallen out of the system, advocating for young people, and working through challenges with them.

Outcomes: Increased opportunities, reduction in NEET numbers, increase in young people's skills, young people supported on placements.

**Detached & Outreach Work:** We run regular detached sessions in the local communities with experienced staff; often this is in response to community or Police concerns, we engage young people where they meet and, on their terms, to find solutions to any issues they may have. Our outreach work takes place at community events, open days and with local groups who benefit from our work.

Outcomes: Reduction in ASB; young people engaged & supported; improved outcomes for young people; young people made aware of our services.

**Holiday Programmes:** We provide activities during every school holiday, including a full summer holiday programme, activities are planned by young people and prices are subsidised by grants. For many young people in the Wyre Forest Area these programmes are the only chance they get to leave Kidderminster and visit new places.

Outcomes: Young people having fun in a safe environment; learn skills & develop self-confidence; strong relationships developed.

**Residentials:** Although residentials are expensive young people inform us that they are very important to them, providing them with new experiences, whilst increasing skills and developing relationships from which they can get positive support.

Outcomes: Young people having new experiences; increased confidence & skills; improved relationship skills.

**Individual Support:** Through our experienced staff team, we offer a range of individual support to young people which takes place outside youth club time. We work on anger management, self-esteem, confidence & assertiveness, communication skills, family mediation and we are also available for a simple chat and a drink, this is where some of our most important work with young people takes place.

We are seeing an increased demand for mental health support; staff have been trained and we have developed strong links with the local CAMHS team to try and ensure no young person falls through gaps.

Outcomes: Improved relationships with families; increased resilience & skills; reduction in harmful behaviour.

**Youth Engagement & Empowerment:** We are very proud of how we work with young people to engage them in the processes that affect them. Internally we have our Young Advisors who work with young people to get their views and ensure these are heard at all levels of the charity. Young Advisors, at Management Committee level, have equal voting rights to existing Trustees. We have also enabled young people to have their voice heard in decision making processes including the NHS, Local MP, County Council, University research programmes and much more.

Outcomes: Young people's voices heard; young people influencing decision making at different levels & engaging in the processes that affect them.

## Financial Review.

### Reserves Policy

Kidderminster & District Youth Trust is managed by the Board of Trustees, whilst the day-to-day running is administered by a team of paid staff. The charity aims to maintain sufficient funds so that its charitable activities can continue to be provided without disruption.

We will keep sufficient reserves so that we are able honour commitments to commissioners, funders, licence holders and to ensure our clients welfare. To achieve this, we aim to keep 6 months running costs as designated funds. These are contained within the unrestricted reserves of the Trust.

### Principal Funding Sources

Funding currently comes from a range of funders including Worcestershire County Council who commission the Trust to provide Positive Activities for Young People in the Kidderminster area, other funders who fund specific project work such as the National Lottery Community Fund, Heritage Lottery Fund and Trusthouse Charitable Foundation, we also receive donations from Local Councillors and others who see the value of the work we do.

This funding is underpinned by the hire of facilities at Kidderminster Youth House which supports the day to day running of the Trust.

### Restricted Funds

With an increasing diversity in funding sources, funders often ask us to put the funding they give us into restricted funds, in 2020/21 these are:

- **Worcestershire County Council:** delivery of positive activities for young people.
- **Trusthouse Charitable Foundation:** salary of Administrator, a key role supporting the charity.
- **National Lottery Community Fund (CoproPostco):** a project led by young people looking at how to get through and beyond the pandemic.
- **Wyre Forest District Council:** Detached Youth Work and other project work.
- **National Lottery Community Fund (Axis Youth Hub):** A partnership project for young people who are in crisis, provided from Youth House which ends in July 2021
- **Eveson Trust:** For salary costs.
- **Young Solutions:** For youth work projects delivered by KDYT on behalf of Young Solutions.

### Future Plans:

We aim to continue to provide services to young people through a range of methods. We continually develop our services based on feedback from young people, partners, and the wider community, to ensure that we are having the biggest impact we can.

In the next 12 months, we are looking to demonstrate the impact of our work in a more accessible manner, to increase understanding from a wider audience. We are also looking at working closely with local businesses to support young people.

Kidderminster and District Youth Trust is aware that to continue to provide services to young people and the wider community we need to be up to date with current research, trends and need to adapt our work accordingly.

On behalf of the board of Trustees:



Trustee

22/11/2021

Dated

Kidderminster and District Youth Trust  
Independent Examiner's Report  
For the Period Ended 31 March 2021

I report on the accounts of the charity for the period ended 31 March 2021, which are set out on pages 1 to 13.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- i. examine the accounts under section 145 of the 2011 Act;
- ii. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- iii. to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statements**

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- a. which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr George Powell  
Powell & Associates  
Chartered Certified Accountants  
28-29 New Road  
Kidderminster  
Worcestershire  
DY10 1AF

Dated: 21/11/2021

*G Powell*

Kidderminster and District Youth Trust  
Statement of Financial Activities  
For the Period Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted Funds £	Total 31/3/2021 £	Total 8 months to 31/3/2020 £
<b><u>Income from:</u></b>					
Donations and grants	3	76,543	153,818	230,361	65,270
Rent and investments	4	22,595	-	22,595	54,322
<b>Total Income</b>		<b>99,138</b>	<b>153,818</b>	<b>252,956</b>	<b>119,592</b>
<b>Expenditure on:</b>					
Charitable activities	5	72,198	144,252	216,450	146,537
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		26,940	9,566	36,506	(26,945)
Fund balances at 1 April 2020		115,730	31,706	147,436	174,381
<b>Fund balances at 31 March 2021</b>		<b>142,670</b>	<b>41,272</b>	<b>183,942</b>	<b>147,436</b>


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

All income and expenditure derive from continuing activities.

Kidderminster and District Youth Trust  
Balance Sheet  
For the Period Ended 31 March 2021

		31/03/2021		31/03/2020	
Notes	£	£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	8		24,568		27,561
<b>Current Assets</b>					
Debtors	9	15,269		24,229	
Cash at bank and in hand		153,930		136,377	
		169,199		160,606	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	(9,825)		(40,731)	
Net current assets			159,374		119,875
Total assets less current liabilities			183,942		147,436
 <b>Income Funds</b>					
Restricted funds	11		41,272		31,706
Unrestricted funds			142,670		115,730
			183,942		147,436

The accounts were approved by the Trustees on 23<sup>rd</sup> November 2021



Mr D. Adam (Chair)  
Trustee



Mr T. Gibbons (Treasurer)  
Trustee

Kidderminster and District Youth Trust  
Notes to the Financial Statements  
For the Period Ended 31 March 2021

**1 Accounting policies**

**Charity information**

Kidderminster and District Youth Trust is a charitable Incorporated Organisation (CIO) governed by the Charity Commission for England and Wales.

**1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, The Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent to provide a true and fair view. The departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statements of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, 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 accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.4 Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2021

**1 Accounting policies** **(continued)**

**1.5 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 values over their useful lives on the following bases:

Fixtures, fittings & equipment            15% on net book value

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 net income/(expenditure) for the year.

**1.6 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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposit 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.

**1.8 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.

**1.9 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.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2021

**2 Critical accounting judgements and estimates**

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.

**3 Donations and grants**

	Unrestricted funds	Restricted Funds	Total 31/3/21	Total 31/3/20
	£	£	£	£
Donations, gifts and legacies	4,662	-	4,662	6,154
Grants	71,881	153,818	225,699	59,116
	<u>76,542</u>	<u>153,818</u>	<u>230,361</u>	<u>65,270</u>

**4 Rent and investments**

	Total 31/3/21	Total 31/3/20
	£	£
Rental income	22,578	54,218
Interest receivable	17	104
	<u>22,595</u>	<u>54,322</u>

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2021

**5 Charitable activities**

	<b>Total 31/3/21</b>	<b>Total 31/3/20</b>
	£	£
Staff Costs	154,613	95,202
Depreciation	4,314	2,989
Rates	1,003	5,466
Insurance	4,469	3,622
Light and Heat	10,710	8,965
Repairs and Maintenance	6,841	7,998
Postage and Stationery	118	637
Computer Costs	2,085	1,359
Telephone	2,185	1,409
Activity Costs	12,401	10,328
Legal and Professional Fees	6,628	-
Training	766	1,645
Accountancy and Payroll Bureau	3,180	1,800
Sundries and Subscriptions	3,067	5,117
Bad Debts	4,070	-
	216,450	146,537
For the year ended 31 March 2021	216,450	146,537
<b>Analysis by fund</b>		
Unrestricted Funds	72,198	
Restricted Funds	144,252	
	216,450	
<b>For the year ended 31 March 2020</b>		
Unrestricted Funds		62,275
Restricted Funds		84,262
		146,537

**6 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year.

Kidderminster and District Youth Trust  
Notes to the Financial Statements (continued)  
For the Period Ended 31 March 2021

**7 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>31/3/21 Number</b>	<b>31/3/20 Number</b>
	10	10
<b>Employment costs</b>	<b>Total 31/3/21</b>	<b>Total 31/3/20</b>
	<b>£</b>	<b>£</b>
Wages and salaries	154,613	95,202

**8 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
At 1 April 2020	63,500
Additions	1,321
At 31 March 2021	64,821
<b>Depreciation and Impairment</b>	
At 1 April 2020	35,939
Depreciation charged in the period	4,314
At 31 March 2021	40,253
<b>Carrying amount</b>	
At 31 March 2021	24,568
At 31 March 2020	27,561

**9 Debtors**

	<b>Total 31/3/21 £</b>	<b>Total 31/3/20 £</b>
<b>Amounts falling due within a year:</b>		
Trade Debtors	14,201	24,229
Prepayments and accrued income	1,068	-
	15,269	24,229

Kidderminster and District Youth Trust  
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For the Period Ended 31 March 2021

**10 Creditors: amounts falling due within a year**

	<b>Total 31/3/21</b>	<b>Total 31/3/20</b>
	£	£
Other creditors	4,725	35,372
Accruals and deferred income	<u>5,100</u>	<u>5,359</u>
	<u><u>9,825</u></u>	<u><u>40,731</u></u>

**11 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and gifts held on trust for specific purposes:

	<b>Movement in funds</b>			<b>Balance at 31 March 2021</b>
	<b>Balance at 1 April 2020</b>	<b>Income</b>	<b>Expenses</b>	
	£	£	£	
Young Solutions	-	5,992	(5,992)	-
Trusthouse CF	-	10,000	(10,000)	-
Worcestershire County Council	18,003	59,279	(52,662)	24,620
The National Lottery Community Fund (Axis Youth Hub)	12,841	32,168	(28,357)	16,652
Wyre Forest District Council	-	34,144	(34,144)	-
Eveson Trust	-	10,000	(10,000)	-
Other restricted grants and donations	862	2,235	(3,097)	-
	<u>31,706</u>	<u>153,818</u>	<u>(144,252)</u>	<u>41,272</u>



