

YOUTH CONNECT SOUTH WEST

England & Wales · Charity number 1186059

Details

Other names	YOUTH CONNECT
Status	Registered
Legal form	Charitable company
Company number	11953689
Registered	2019-10-30
Register	View on the Charity Commission register

Contact

Address	Youth Connect South West Kelston View Whiteway Bath BA1 1NR
Phone	01225396980
Email	contact@ycsw.org.uk
Website	www.youthconnectsouthwest.org.uk

Activities

Objects: 1. TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 25 LIVING IN THE UNITED KINGDOM 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) RELIEVING UNEMPLOYMENT;(D) PROVIDING RECREATIONAL AND LEISURE ACTIVITIES IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.2. THE PROMOTION OF SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING YOUNG PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE YOUNG PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.2.2 FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OR MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP, YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATION OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS); CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

Activities: Working with young people, offering positive activities, including youth work, group work and targeted individual support. Support for young people who are unemployed and @risk of unemployment with next steps to employment, education or training, particularly young people with anxiety and mental health needs, SEND YP (disabilities) with transitions working in partnerships with parent/carers

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Bath And North East Somerset
- Dorset
- North Somerset
- Somerset
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,131,306	£2,620,944	£1,106,344	85
2024-03-31	£2,174,868	£2,236,719	£595,982	74
2023-03-31	£1,824,043	£1,858,190	£657,833	65
2022-03-31	£1,516,937	£1,311,793	£691,980	52
2021-03-31	£1,167,588	£823,900	£486,836	41

Trustees

Name	Role	Appointed
Rev Adam Pitt	Chair	2019-04-18
Aubrey Theodore James Rumming-Pain		2024-05-13
Charles Daniel Gerrish		2019-11-22
Fiona Cathrine Phur		2025-10-16
Gillian Millar		2019-11-22
Jackie Fielder		2019-11-22
Mark Anver Bandalli		2022-12-12

YOUTH CONNECT SOUTH WEST

England & Wales - Charity number 1186059

Accounts

REGISTERED COMPANY NUMBER: 11953689 (England and Wales)
REGISTERED CHARITY NUMBER: 1186059

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Youth Connect South West

Sumer Auditco Limited
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Youth Connect South West

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To act as a resource for young people up to the age of 25 living in the United Kingdom 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) relieving unemployment; (d) providing recreational and leisure activities 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.

The promotion of social inclusion for the public benefit by preventing young people from becoming socially excluded, relieving the needs of those young people who are socially excluded and assisting them to integrate into society.

Significant activities

This year marked a pivotal moment for Youth Connect South West as we renewed our vision and mission through a collaborative and inclusive process. Trustees, staff, and young people were all actively involved in shaping the future direction of the organisation. A dedicated "Vision and Mission Roadshow" engaged young people across all our services, ensuring their voices were central to the process. This was further supported by a digital campaign that extended the reach of the consultation and encouraged wider participation.

Our renewed vision reflects both our role in working with young people through the services we provide, but also the influence and impact of those young people on us as an organisation and on the world around them:

Inspiring young people

Our mission has also been simplified and uses words that resonate more with young people:

Creating opportunities with young people to:

- Be Safe
- Belong
- Be Heard
- Grow

Poverty and inequality are firmly embedded as issues that impact young people. The cost of living has continued to grow, and food poverty is a prevalent issue in our area. This is compounded by the effects of rural isolation and poor access to transport, limiting young people's access to essential services and opportunities.

Access to mental health services for young people continues to be a critical concern, with many waiting over a year for mental health assessments. The rates of hospitalisation for under-18 mental health issues, alcohol conditions, eating disorders, and self-harm are comparatively high. We are seeing these issues particularly impacting young people's access to education.

The organisation continues to work with young people to respond to these core issues and to meet its charitable objectives through a range of impactful approaches:

- **Advancing Education and Skills:** Through Alternative Education and Targeted Support, YCSW supports young people in gaining qualifications, developing life skills, and progressing into further education or employment.
- **Relieving Unemployment:** Employability-focused interventions, including work experience placements and careers guidance, help young people overcome barriers to work.
- **Promoting Social Inclusion:** Youth work and wellbeing programmes provide safe, inclusive spaces for young people to build confidence, resilience, and community connections.
- **Supporting Vulnerable Groups:** Tailored support for young people with SEND, mental health challenges, and those at risk of exclusion ensured that services are accessible and impactful.

Report of the Trustees
for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

The approaches are implemented through a range of programmes:

- Alternative Education for young people with SEND - Full time and part time courses provide tailored inclusive learning opportunities for students with special educational needs who are typically struggling with mainstream provision, but do not have needs which suit them to more specialist schools.
- Employability - Tracking and supporting those young people who are NEET or at risk of becoming so. This includes collaborating with local businesses to offer opportunities for young people to develop skills for the workforce.
- Early Help - one-to-one support to improve their outcomes for young people identified as in need, either as a single agency or as part of a multi-disciplinary team around the young person.
- Youth Work - primarily working in partnership with Parish and Town Councils, we provide open access youth sessions, engaging with young people in a safe environment where they can develop a sense of belonging and engage with activities that develop a range of skills.
- Southside Youth and Community Centre - provides a safe community space and a soft play area for the local community.

These programmes are primarily driven through contracting, winning commissions initiated by all levels of government, from national initiatives like Safer Streets from the Home Office, through to contracting with parish and town councils. We also access a range of grants from these same institutions along with individuals and local trusts and foundations.

Due to this overall funding model, we primarily implement programmes through employed staff, but also utilise volunteers where appropriate, such as facilitating specific activities, such as games groups, with young people. We also work in partnership with a variety of organisations that bring complimentary skills and capabilities.

Importantly, this year also marked the conclusion of the initial five-year contract and support arrangements that followed the organisation's spin-out from Bath and North East Somerset Council as a Public Service Mutual. This transition signifies a new phase of independence for the organisation, with key developments underway to establish new systems and renegotiate property and service arrangements.

Our programmes measure success in the most appropriate way for the service and the commissioners of them. Alternative education uses Recognising and Recording Progress and Achievement (RARPA) and the results from maths, English, as well as attendance measuring. Early help and employability use an outcome framework scoring, which is shared with commissioners alongside case studies. The Youth Work teams use engagement levels as a sign of success as well as providing commissioners with case studies.

Public benefit

The Trustees have paid due regard to the Charity Commission's Guidance on Public Benefit in deciding what activities the charity should undertake. The Trustees consider that they have acted in the public benefit.

Report of the Trustees
for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

- **Continued focus on consolidation and capacity building** - During the year, we have made a variety of systems improvements, including the implementation of a staff expenses system. We also completed a tender exercise to select a provider to support our ongoing IT needs following the transition from the council's systems.

- **Ensuring the validity of our business model** - We have maintained focus on achieving full cost in all of our new funding contracts and grant bids and returned to a surplus in our current year. Challenges remain in covering all our costs in Youth Work, and donors and commissioners remain generally resistant to supporting full cost recovery.

- **Southside Youth and Community Centre** - We have continued to provide a community space at Southside. This provides a warm and dry meeting place with basic provisions of drinks and a vending machine to support the soft play area. In addition to simply opening daily, we have hosted inclusive events such as the Halloween Extravaganza, Santa's Grotto, and Community Lunches, many of which were supported by our Alternative Education students. These events strengthened local connections and showcased the talents and contributions of the young people we support.

- **Radstock Youth Centre** - We continue to fully utilise Radstock Youth Centre, providing space for our Alternative Education programme during the day and youth work sessions in the evenings, in addition to office space for the wider business. We have not been able to secure longer-term lease arrangements, but we will continue to pursue this.

- **City Centre Youth Space** - despite having plans to expand our usage of this space, reduced funding has actually seen sessions in the City Centre reduce. We have been looking at opportunities to share our space with other organisations, but we remain committed to a presence in the centre of Bath.

- **Youth Work Consolidation and Expansion** - During the year we commenced one apprenticeship in youth work, with a further commencing in the current year. Towards the end of the year, a review of staffing was conducted in the face of changes in funding to maintain sustainability. We delivered over 750 youth sessions across 16 locations, making more than 10,000 contacts with young people. Sessions ranged from creative arts and wellbeing projects to issue-based work on topics such as mental health, relationships, and personal safety. Detached youth work and specialist projects like Connected Roots and Street 2 Studio addressed serious youth violence and promoted inclusion.

- **Alternative Education Programmes** - For the 2024-25 academic year, the delivery of our programme with Bath College shifted from a partnership approach to one where YCSW took on responsibility for all aspects of learning. This resulted in significant operational changes, despite which, we supported over 100 vulnerable students through our Full Time, Part Time, and Education Support Service programmes. These offered flexible, student-centred learning for those with EHCPs, combining accredited qualifications with creative and vocational experiences. Highlights included CSCS card (Construction Skills Certification Scheme) achievements, First Aid and Food Hygiene certifications, and the launch of a careers programme aligned with the Gatsby benchmarks.

- **Targeted Employability and Support** - Our Early Help support programmes provided tailored assistance to young people facing barriers to education, employment, and wellbeing. Notably, the 97.6% September Guarantee figure for Bath and North East Somerset reflects the key role Youth Connect South West played in identifying, tracking, and supporting young people to secure positive post-16 destinations. During the period, we were also successful in re-tendering for this programme. The Hospital Education Reintegration Service (HERS) partnership programme also achieved strong outcomes, with 88% of its cohort progressing into education, employment, or training.

- **Wellbeing Support Service** - We are evaluating the success of this project and looking to future funding models to continue this service.

- **Human Resources and Workforce development** - We have recruited an HR Business partner and a Training officer to build our capacity. Project work has started to improve processes and support for staff.

FINANCIAL REVIEW

Financial position

The 2024/25 year has seen further growth in turnover. Total income was £3,131,306, compared to £2,174,868 in the prior year, a 43% increase. There have been several new projects and new funding across our programmes; however the main growth has been in the development of our Alternative Education programme, taking on academic elements of the courses previously provided by Bath College, in addition to a modest increase in student numbers. In addition to this we have received a grant of £246k from the National Lottery to support our organisational development over three years.

The result of the growth noted above is an unrestricted surplus of £300,218. The corresponding increase in unrestricted funds allows us to continue to develop and improve our growing programmes and securely support the working capital required to manage cash flow. Restricted funded activity also shows a surplus of £210,144, representing grants recognised in the year supporting projects running over the next few years.

**Report of the Trustees
for the Year Ended 31 March 2025**

Principal funding sources

- Higher needs SEND funding sub-contracted to Bath College
- Early Help commissioned contract with Bath and North East Somerset
- Youth Work funded by Town and Parish Councils, commissioning youth work and CIL funding from Bath and North East Somerset Council
- The Charity has also received several grants and donations from local and national grant funding charities and initiatives.

Reserves policy

At 31 March 2025, total funds held were £1,106,344, of which £359,547 are held in restricted funds and £125,000 in designated funds, resulting in general reserves of £621,797. Free reserves are £576,563 (General Reserves less the net book value of fixed assets: £45,234).

The reserve policy was reviewed and updated by Trustees. Reserves are held to mitigate risks that could ultimately impact the organisation's ability to meet its objectives, which would include unexpected losses of income or significant unforeseen costs. On this basis, the Trustees consider that free reserves should be between £450,000 and £650,000; when outside of this range there should be active plans to either increase or utilise reserves appropriately.

The charity has one designated reserve of £125,000, set aside to cover the costs associated with coming to the end of the Early Help commissioned contract that established the organisation and the associated support contracts agreed with the contract. These contracts concluded in May 2025 and this reserve is expected to be fully utilised in the current year to fund transition of the charity's IT services to an independent provider, renegotiation of arrangements with respect to the charity's properties and to support transition of the reduction in the scale of the renewed Targeted Youth Support contract, particularly the removal of Youth Work enablement from the services commissioned.

Going Concern

Principal risks and uncertainties

- **Contract renewals** – The majority of the organisation's income is derived from contracts, the majority of which are no longer than two years. The single largest contract, totalling £1,629k with Bath College, is renewed annually. Periodic renegotiation and renewal of these agreements represent critical risk points for the continuity and ongoing success of the organisation.
- **Developing beyond the transfer from BANES** – There are several arrangements linked to the initial establishment of the organisation in the transfer from BANES, including property and various elements of service provision. The transition of IT services has already been awarded to a local IT company, following an open tender, and the project is largely completed; however, property leases and related services remain to be resolved.
- **Overall funding** – the financial pressures facing local authorities are clearly a challenging environmental factor. Some of our services are a part of a statutory obligation relating to Education, Health, and Care Plans of individual young people, but other areas fall into areas of discretionary council spend.
- **Rising Education Standards** – Department for Education funding rules are changing in 2025 regarding the requirements for English and Maths. These changes require minimum levels of face-to-face tuition that will prove a challenge to many of the young people we currently serve, the current academic year is a trial of these changes and further work is development is required.
- **Safeguarding** – The organisation works with some of the most vulnerable young people in our area. This means that our practitioners are part of the network of professionals identifying, working with, and escalating critical issues of keeping young people safe, and need to operate to the highest standards. It also means that the standards of safeguarding within our own practice must also be high to prevent harm to the young people we work with.
- **Recruitment and retention of staff** – The significant reductions in the funding of youth work over the last decade are now resulting in a significant skill shortage in terms of qualified youth workers. In addition, our work is rewarding but challenging, and we compete with a variety of related sectors for good staff.

Factors likely to affect future financial performance or position

We are currently anticipating an unrestricted funds deficit in the next financial year. This is driven by significant reduction in funding for our Youth Work programme, with a number of significant sources of funding coming to an end, including the Home Office funded 'Safer Streets' project and support for youth work enablement from the Early Help contract. The Trustees have taken the decision to continue to support youth work services from reserves while the funding situation is explored, recognising that the programme must ultimately be restored to a sustainable position.

The anticipated deficit also includes one-off transition costs towards full independence to be funded by the designated fund.

Despite a background of cuts in local authority spending, our biggest source of income is from supporting young people with Education, Health and Care Plans, where the demand for our services continues to exceed our ability to scale up our provision.

**Report of the Trustees
for the Year Ended 31 March 2025**

PLANS FOR FUTURE PERIODS

Youth Connect South West is committed to continuous improvement and strategic growth to better serve young people and their communities. Our plans for the future focus on continuing to enhance our infrastructure, developing our programmes and strengthening our organisational capacity.

With the appointment of a new Chief Executive Officer, YCSW is entering a planned period of settling in, followed by a review and redefinition of our strategy. During this time, we will continue to deliver our current services while developing them further to meet the needs of young people more effectively.

Geographically, Bath and North East Somerset and Somerset remain our most significant areas of delivery. However, where our services reach the borders of other local authorities, those boundaries will not prevent us from responding to the needs of young people. We will continue to be guided by where there are gaps in provision.

- **Alternative Education** - Our inclusive learning courses subcontracted to Bath College are growing to 95 places for the 2025-26 academic year and we will continue to provide education support alongside their courses for 48 young people. We are continuing to develop and strengthen our programme, building on quality assurance and progress measurement. In addition, we will be exploring ways in which the programme can be diversified to increase our independence and ability to offer courses suitable for young people whose needs are not being met elsewhere.

- **Targeted Employability and Support** - The renewed Early Help commission runs until May 2027, continuing to meet the Local Authorities' statutory obligation to monitor the destinations of young people following on from their GCSEs and to work with those who become, or are at risk of becoming, not in education, employment or training (NEET). We intend to maintain our track record of a lower than average NEET figure for the authority.

- **Youth Work** - We will continue to work with Town and Parish Councils to provide open access youth work sessions and to advocate to councils without any youth provision. Operating at scale is enabling us to support the education and development of professional youth workers, particularly through apprenticeships maintaining the skills that are in short supply.

- **Mental Health and Wellbeing** - We will seek to secure funding to continue this programme beyond the current grant.

- **The voice of young people** - A particular focus will be on embedding strong mechanisms for capturing the voice of young people and mainstreaming their input into our practice and planning. We are particularly looking at how we can include the voice of young people in strategic decision-making, as well as in the detailed implementation of our services.

- **Infrastructure** - YCSW will strengthen its infrastructure, ensuring our systems, premises and digital tools are fit for purpose and sustainable for the long term. The platform for this has been established to become independent from the Local Authority for our underlying systems, giving us greater flexibility to tailor our tools to our needs. A key development for the coming year is embedding the use of a new management information system for the Alternative Education Programme. We will also continue to pursue the establishment of longer-term arrangements for our premises.

- **Staff development** - Development of a new training plan and staffing strategy is a key task for the next period.

- **Partnerships and collaboration** - Partnerships with local authorities, schools, health services and community organisations will remain vital, and we will continue to work collaboratively to maximise our impact.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The membership of the Trustee group has seen some change in the period with three resignations and two appointments. This ends the period with 7 out of a total of 10 positions filled.

Organisational structure

The organisation is a registered charity and a company limited by Guarantee. As a Public Service Mutual, its CEO and another staff member are Trustees.

Trustees meet quarterly, where they receive reports from the CEO and senior management in addition to the sub-committees; at these meetings, Trustees will review the organisation's development, receive the subcommittee minutes, requests, and act accordingly.

Policies and procedures are approved by the Board of Trustees; day-to-day decision-making is delegated to the CEO and the senior management team.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

We are starting a review of how trustees are supported over the next year. As a minimum, all Trustees will receive an induction pack which contains the constitution, roles and responsibilities, key policies and expected knowledge and information they need to possess to be an effective trustee. We will also ensure that significant updates from the Charities Commission that impact the charity are discussed at Trustee's meetings. Trustees are expected to attend training provided by the local voluntary sector networks which we are members of. Trustees will be expected to undertake equalities and diversity training, safeguarding and child protection and develop knowledge and leadership in fundraising.

Key management remuneration

Trustees receive regular updates regarding any pay and terms of employment changes, The senior management team developed a matrix approved by Trustees for assessing staff pay and remuneration, this is reviewed on an annual basis and referred to when creating new roles and reviewing pay.

Relationships with related parties and any other charities and organisations

The organisation is a member of the following networks and organisations:

- 3SG
- Fundraising regulator
- Disability Confident employer
- Good employment charter
- Children's and young people network
- SW regional youth work
- Somerset Youth Work Alliance
- Twerton and Whiteway Network
- Other charities and organisations we are in partnership with
- Bath City Farm
- Creative Twerton
- Little lost Robot/Emerge
- The Natural Theatre company
- Off the Record
- City of Bath College
- Project 28
- Avon and Somerset Police
- Bath and North East Somerset Council
- Serious Youth Violence unit and Safer Cities
- Bath Bid
- Radstock Town Council
- Midsomer Norton Town Council
- Timsbury Parish Council
- Paulton Parish Council
- Westfield Parish Council
- Chilcompton Parish Council
- Henstridge Parish Council
- Wincanton Town Council
- Castle Cary Town Council
- Bruton Town Council
- Milborne Port Parish Council
- Stalbridge Parish council
- South East Somerset Youth Partnership

The organisation works with other network members to deliver its charitable aims and draws up terms of reference and partnership agreements to help ensure the work is delivered successfully. If there is a lead partner, and financial involvement a contract will be drawn up.

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.

Fund-raising Standards Information

The charity does not carry out significant fundraising activities and does not undertake direct marketing. All fundraising activities are monitored by the CEO and the Trustees and a Fundraising Policy is in place. The charity does not use a professional fund-raiser or commercial participator. The charity has not received any complaints about its fundraising.

**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
11953689 (England and Wales)

Registered Charity number
1186059

Registered office
Southside Youth Hub
Kelson View
Whiteway
Bath
BA2 1NR

Trustees

Mr M A Bandalli
Mrs D Chadda (resigned 23/01/25)
Ms J Fielder
Mr C D Gerrish
Ms J Lewis (Staff Trustee, appointed 04/11/24)
Ms G Millar
Ms T L Pike (resigned 28/11/24)
Rev A S Pitt (Chair of Trustees)
Mr A T J Rummig-Pain
Ms R E Walker (Staff Trustee, resigned 18/06/24)

Senior management personnel

- Chief Executive Officer - Ms T L Pike (Resigned 28/11/24)
- Chief Executive Officer - Mr S Plummer (appointed 29/06/25) Formerly Head of Operations and Practice
- Head of Finance and Business - Mr N Chinnery
- Human Resources Business Partner - Mrs N Feeley (appointed 02/09/24)

Auditors

Sumer Auditco Limited
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Youth Connect South West for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

Report of the Trustees
for the Year Ended 31 March 2025

AUDITORS

The auditors, Sumer Auditco Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 6th November 2025 and signed on its behalf by:



.....
Rev A S Pitt - Trustee

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Opinion

We have audited the financial statements of Youth Connect South West (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the charity and the provision of youth services, we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, employment law, Companies Act 2006 and Charity Law, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charity. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, management override, and potential lack of segregation of duties. Audit procedures performed by the audit engagement team included:

- discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;

- understanding and review of management's internal controls designed to prevent and detect irregularities, and fraud;
- review of the minutes of the Trustees meetings;
- review of tax compliance;
- designing audit procedures to incorporate unpredictability;
- performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- review of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management about actual and potential litigation and claims;
- testing transactions entered into outside of the normal course of the charity's business; and
- identifying and testing journal entries, in particular any journal entries with fraud characteristics such as journals with round numbers.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and the transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Gare FCA DChA (Senior Statutory Auditor)
for and on behalf of Sumer Auditco Limited
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Date: 13 November 2025

Youth Connect South West

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

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	14,104	455,157	469,261	336,708
Charitable activities					
Youth and Community Services	6	2,645,001	-	2,645,001	1,800,842
Social enterprise - Cafe		3,323	-	3,323	32,333
Other trading activities	4	1,347	-	1,347	3,018
Investment income	5	<u>12,374</u>	<u>-</u>	<u>12,374</u>	<u>1,967</u>
Total		<u>2,676,149</u>	<u>455,157</u>	<u>3,131,306</u>	<u>2,174,868</u>
EXPENDITURE ON					
Charitable activities					
Youth and Community Services	7	2,372,775	245,013	2,617,788	2,220,467
Social enterprise - Cafe		<u>3,156</u>	<u>-</u>	<u>3,156</u>	<u>16,252</u>
Total		<u>2,375,931</u>	<u>245,013</u>	<u>2,620,944</u>	<u>2,236,719</u>
NET INCOME/(EXPENDITURE)		300,218	210,144	510,362	(61,851)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>446,579</u>	<u>149,403</u>	<u>595,982</u>	<u>657,833</u>
TOTAL FUNDS CARRIED FORWARD		<u>746,797</u>	<u>359,547</u>	<u>1,106,344</u>	<u>595,982</u>

The notes form part of these financial statements

Youth Connect South West (Registered number: 11953689)

Balance Sheet
31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	15	45,234	56,261
CURRENT ASSETS			
Debtors: amounts falling due within one year	16	288,495	110,954
Cash at bank and in hand		<u>1,223,438</u>	<u>592,195</u>
		1,511,933	703,149
CREDITORS			
Amounts falling due within one year	17	(450,823)	(163,428)
		<u>1,061,110</u>	<u>539,721</u>
NET CURRENT ASSETS			
		<u>1,106,344</u>	<u>595,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,106,344</u>	<u>595,982</u>
NET ASSETS			
		<u>1,106,344</u>	<u>595,982</u>
FUNDS	20		
Unrestricted funds:			
General fund		621,797	321,579
Designated fund - transition costs		<u>125,000</u>	<u>125,000</u>
		<u>746,797</u>	<u>446,579</u>
Restricted funds		<u>359,547</u>	<u>149,403</u>
TOTAL FUNDS		<u>1,106,344</u>	<u>595,982</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6th November 2025 and were signed on its behalf by:



.....
C D Gerrish - Trustee

Youth Connect South West

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>633,428</u>	<u>107,389</u>
Net cash provided by operating activities		<u>633,428</u>	<u>107,389</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(14,559)	(9,320)
Interest received		<u>12,374</u>	<u>1,967</u>
Net cash used in investing activities		<u>(2,185)</u>	<u>(7,353)</u>
Change in cash and cash equivalents in the reporting period		<u>631,243</u>	<u>100,036</u>
Cash and cash equivalents at the beginning of the reporting period		<u>592,195</u>	<u>492,159</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,223,438</u></u>	<u><u>592,195</u></u>

The notes form part of these financial statements

Youth Connect South West

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

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

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	510,362	(61,851)
Adjustments for:		
Depreciation charges	25,586	24,787
Interest received	(12,374)	(1,967)
(Increase)/decrease in debtors	(177,541)	365,651
Increase/(decrease) in creditors	<u>287,395</u>	<u>(219,231)</u>
Net cash provided by operations	<u><u>633,428</u></u>	<u><u>107,389</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	<u>592,195</u>	<u>631,243</u>	<u>1,223,438</u>
	<u>592,195</u>	<u>631,243</u>	<u>1,223,438</u>
Total	<u><u>592,195</u></u>	<u><u>631,243</u></u>	<u><u>1,223,438</u></u>

Youth Connect South West

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

1. STATUTORY INFORMATION

Youth Connect South West is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address and principle activities of the charity can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

Going concern

As noted in the Trustees Report, since the last annual accounts were published, YCSW has passed a number of the significant milestones in becoming fully independent following its establishment by the local authority. The recommissioning of the original Targeted Youth Support contract has been won through competitive tender and the organisation has established all of its own support services and supplier relationships. Property leases for some properties remain the one outstanding area in establishing full independence.

We are currently anticipating an unrestricted funds deficit in the next financial year. This is driven by significant reduction in funding for our Youth Work programme, with a number of significant sources of funding coming to an end, including the Home Office funded 'Safer Streets' project and support for youth work enablement from the Early Help contract. The Trustees have taken the decision to continue to support youth work services from reserves while the funding situation is explored, recognising that the programme must ultimately be restored to a sustainable position.

The anticipated deficit also includes one-off transition costs towards full independence to be funded by the designated fund which was established for that purpose.

Despite a background of cuts in local authority spending, our biggest source of income is from supporting young people with Education, Health and Care Plans, where the demand for our services continues to exceed our ability to scale up our provision.

The Trustees consider that there are no material uncertainties concerning the Charity's ability to continue as a going concern.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

2. ACCOUNTING POLICIES - continued

Expenditure

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

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point an obliging event has taken place

Allocation and apportionment of costs

All costs are allocated between the expenditure categories in the Statement of financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particulate activity are allocated directly. Support costs, including governance costs, are apportioned on the basis of estimated aggregate time expended on each activity.

Tangible fixed assets

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

Fixtures and fittings	- 25% on straight line basis
Motor vehicles	- 20% on straight line basis
Computer equipment	- 25% on straight line basis

Financial instruments

The charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the risk section of the trustees annual report for information on how risks are managed. The charity does not have any non basic financial instruments.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

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

Fund accounting

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

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

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

Youth Connect South West

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

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

Retirement benefits to employees are also provided by the Local Government Pension Scheme ('LGPS'). This is a defined benefit scheme. The LGPS is a funded multi-employer scheme and the assets are held separately in separate trustee administered funds. The LGPS is managed by Avon Pension Fund. On termination all the assets and liabilities of the charity will be subsumed by the Council into its pot within the Pension Fund, and the Pension Fund will not request a termination payment from the charity. Therefore Bath and North East Somerset Council are liable for the LGPS deficit and as such any deficit on the scheme is not recognised in these accounts. The LGPS is treated as a defined contribution scheme in these accounts.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations and grants	<u>469,261</u>	<u>336,708</u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Other income	<u>1,347</u>	<u>3,018</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>12,374</u>	<u>1,967</u>

6. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Grants	Youth and Community Services	5,084	12,439
Youth work contract sessions and other support	Youth and Community Services	2,631,939	1,774,340
Souths Youth Hub lettings	Youth and Community Services	7,978	14,063
Cafe sales	Social enterprise - Cafe	<u>3,323</u>	<u>32,333</u>
		<u>2,648,324</u>	<u>1,833,175</u>

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

	2025	2024
	£	£
Access to work	<u>5,084</u>	<u>12,439</u>

Youth Connect South West

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

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Youth and Community Services	1,976,631	641,157	2,617,788
Social enterprise - Cafe	<u>3,156</u>	<u>-</u>	<u>3,156</u>
	<u>1,979,787</u>	<u>641,157</u>	<u>2,620,944</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	1,650,861	1,422,629
Activities and session delivery costs	150,821	121,503
Premises	114,114	107,966
Travel	31,501	29,138
Sundries	3,749	3,430
Cafe purchases and repairs	3,156	16,252
Depreciation	<u>25,585</u>	<u>24,787</u>
	<u>1,979,787</u>	<u>1,725,705</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Youth and Community Services	<u>604,414</u>	<u>36,743</u>	<u>641,157</u>

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

	2025 Youth and Community Services £	2024 Total activities £
Wages	381,978	290,343
Social security	33,894	27,167
Pensions	28,377	38,729
Insurance	18,013	14,423
Postage, IT and stationery	59,027	48,344
Advertising	617	378
HR, wellbeing and training	51,397	34,699
Irrecoverable VAT	31,111	22,594
Auditor's remuneration	18,204	29,087
Legal and consultancy fees	<u>18,539</u>	<u>5,250</u>
	<u>641,157</u>	<u>511,014</u>

10. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Auditor's remuneration - Auditing of the accounts	12,000	11,000
Auditor's remuneration - Other non-audit services	6,204	18,087
Depreciation - owned assets	25,586	24,787
Operating lease - rent	<u>22,000</u>	<u>22,000</u>

Youth Connect South West

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

11. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee, T Pike, was employed by the Charity, as per the Charity's constitution, as Chief Executive Officer, and earned gross salary including other employee benefits of £73,269 (2024: £60,129) and employers pension contribution of £7,796 (2024: £13,950).

The Trustee, R Walker, is employed by the Charity as a youth worker and was the staff representative on the board to 18th June 2024, and earned, for the period she was trustee, gross salary of £6,594 (2024: £25,622) and employers pension contribution of £396 (2024: £1,136).

The Trustee, J Lewis, is employed by the Charity as a youth worker and was the staff representative on the board from 4th November 2024, and earned, for the period she was trustee, gross salary of £15,467 (2024: £nil) and employers pension contribution of £937 (2024: £nil).

The above only receive remuneration in respect of staff members under their contracts of employment, and not in respect of their role as trustees.

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

Trustees' expenses

Two trustees claimed mileage totalling £325 (2024: None).

12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,821,715	1,539,633
Social security costs	148,023	124,404
Other pension costs	<u>125,372</u>	<u>114,831</u>
	<u>2,095,110</u>	<u>1,778,868</u>

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

	2025	2024
Management	6	4
Business team	6	6
Targeted	15	15
Youth Work	19	16
Learning for Work	6	15
Southside	5	7
Partnership for Learning	3	6
Education Support Services	7	5
Alternative Education Programme	2	-
Academic and Curriculum Team	<u>16</u>	<u>-</u>
	<u>85</u>	<u>74</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>
	<u>1</u>	<u>1</u>

The average monthly number of employees, including members of the management team, calculated on a full time equivalent basis was 60 (2024 :52).

Key management personnel for the charity comprises the Trustee, the chief executive officer, head of finance and business, and human resources business partner. The total employee benefits for key management personnel of the charity were £260,055 (2024: £244,600).

Youth Connect South West

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

12. STAFF COSTS - continued

Included within wages and salaries are termination payments totalling £30,000 (2024: £3,232 redundancy payments).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,202	296,506	336,708
Charitable activities			
Youth and Community Services	1,800,842	-	1,800,842
Social enterprise - Cafe	32,333	-	32,333
Other trading activities	3,018	-	3,018
Investment income	1,967	-	1,967
Total	<u>1,878,362</u>	<u>296,506</u>	<u>2,174,868</u>
EXPENDITURE ON			
Charitable activities			
Youth and Community Services	1,984,920	235,547	2,220,467
Social enterprise - Cafe	16,252	-	16,252
Total	<u>2,001,172</u>	<u>235,547</u>	<u>2,236,719</u>
NET INCOME/(EXPENDITURE)	(122,810)	60,959	(61,851)
RECONCILIATION OF FUNDS			
Total funds brought forward	569,389	88,444	657,833
TOTAL FUNDS CARRIED FORWARD	<u>446,579</u>	<u>149,403</u>	<u>595,982</u>

14. GOVERNMENT GRANT INCOME

	2025 £	2024 £
Bath and North East Somerset Council - grants	56,765	40,609
Home Office	52,575	86,413
West of England Combined Authority	9,788	29,171
Department for Work and Pensions - Access to Work	-	12,439

There were no unfulfilled conditions or other contingencies attached to these grants. The charity has not directly benefited from any other forms of government assistance.

Youth Connect South West

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

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	33,489	33,865	47,809	115,163
Additions	<u>4,198</u>	<u>-</u>	<u>10,361</u>	<u>14,559</u>
At 31 March 2025	<u>37,687</u>	<u>33,865</u>	<u>58,170</u>	<u>129,722</u>
DEPRECIATION				
At 1 April 2024	18,575	21,452	18,875	58,902
Charge for year	<u>6,482</u>	<u>6,440</u>	<u>12,664</u>	<u>25,586</u>
At 31 March 2025	<u>25,057</u>	<u>27,892</u>	<u>31,539</u>	<u>84,488</u>
NET BOOK VALUE				
At 31 March 2025	<u>12,630</u>	<u>5,973</u>	<u>26,631</u>	<u>45,234</u>
At 31 March 2024	<u>14,914</u>	<u>12,413</u>	<u>28,934</u>	<u>56,261</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	40,123	6,927
Other debtors	40	-
Prepayments and accrued income	<u>248,332</u>	<u>104,027</u>
	<u>288,495</u>	<u>110,954</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	40,869	19,592
Social security and other taxes	51,112	35,926
Other creditors	34,645	22,170
Accruals and deferred income	<u>324,197</u>	<u>85,740</u>
	<u>450,823</u>	<u>163,428</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	22,000	22,000
Between one and five years	<u>51,333</u>	<u>51,866</u>
	<u>73,333</u>	<u>73,866</u>

Youth Connect South West

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

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	45,234	-	45,234	56,261
Current assets	1,152,386	359,547	1,511,933	703,149
Current liabilities	(450,823)	-	(450,823)	(163,428)
	<u>746,797</u>	<u>359,547</u>	<u>1,106,344</u>	<u>595,982</u>

20. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	321,579	300,218	621,797
Designated fund - transition costs	<u>125,000</u>	-	<u>125,000</u>
	446,579	300,218	746,797
Restricted funds			
Youth work	43,598	(13,249)	30,349
Wellbeing	20,010	1,229	21,239
Section 106 and Community Infrastructure			
Levy funding	28,615	25,303	53,918
Effective Transitions	(165)	(8,284)	(8,449)
Warm spaces	1,250	(1,250)	-
Violence reduction	8	(8)	-
Mitchell memorial	440	150	590
Summer and holiday fun	2,398	(2,398)	-
Crime prevention fund	5,000	(5,000)	-
Street to studio	5,375	(5,375)	-
Art awards	3,480	(3,480)	-
WECA - HERS project	17,000	(17,000)	-
Youth clubs in Bath	20,000	(9,750)	10,250
Southside access to food	736	(736)	-
Music room	300	(197)	103
Radstock sports hall	500	(500)	-
Football kit	(142)	142	-
Chilcompton youth work	1,000	(87)	913
Stonger Starts	-	560	560
Sustainable Support	-	217,097	217,097
Bath Women's Fund	-	9,312	9,312
Mens Creative Mental Health Programme	-	13,115	13,115
Radstock Kitchen	-	1,044	1,044
Sported Football	-	423	423
Dorset Youth Fund	-	6,293	6,293
SES Holiday and Sport	-	2,790	2,790
	<u>149,403</u>	<u>210,144</u>	<u>359,547</u>
TOTAL FUNDS	<u>595,982</u>	<u>510,362</u>	<u>1,106,344</u>

Youth Connect South West

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

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,676,149	(2,375,931)	300,218
Restricted funds			
Youth work	-	(13,249)	(13,249)
Wellbeing	20,000	(18,771)	1,229
Section 106 and Community Infrastructure Levy funding	50,313	(25,010)	25,303
Placement funding	16,500	(16,500)	-
Effective Transitions	9,788	(18,072)	(8,284)
Safer streets	52,575	(52,575)	-
Warm spaces	500	(1,750)	(1,250)
Violence reduction	6,453	(6,461)	(8)
Mitchell memorial	150	-	150
Summer and holiday fun	-	(2,398)	(2,398)
Crime prevention fund	-	(5,000)	(5,000)
Street to studio	-	(5,375)	(5,375)
Art awards	-	(3,480)	(3,480)
WECA - HERS project	-	(17,000)	(17,000)
Youth clubs in Bath	-	(9,750)	(9,750)
Southside access to food	1,002	(1,738)	(736)
Music room	-	(197)	(197)
Radstock sports hall	-	(500)	(500)
Football kit	675	(533)	142
Chilcompton youth work	-	(87)	(87)
Stonger Starts	1,000	(440)	560
Sustainable Support	246,229	(29,132)	217,097
Bath Women's Fund	15,000	(5,688)	9,312
Mens Creative Mental Health Programme	23,115	(10,000)	13,115
Radstock Kitchen	1,047	(3)	1,044
Sported Football	1,000	(577)	423
Dorset Youth Fund	6,730	(437)	6,293
SES Holiday and Sport	3,080	(290)	2,790
	<u>455,157</u>	<u>(245,013)</u>	<u>210,144</u>
TOTAL FUNDS	<u><u>3,131,306</u></u>	<u><u>(2,620,944)</u></u>	<u><u>510,362</u></u>

Youth Connect South West

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

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	444,389	(122,810)	321,579
Designated fund - transition costs	<u>125,000</u>	<u>-</u>	<u>125,000</u>
	569,389	(122,810)	446,579
Restricted funds			
Youth work	-	43,598	43,598
Wellbeing	20,000	10	20,010
Section 106 and Community Infrastructure			
Levy funding	47,926	(19,311)	28,615
Effective Transitions	20,518	(20,683)	(165)
Warm spaces	-	1,250	1,250
Violence reduction	-	8	8
Mitchell memorial	-	440	440
Summer and holiday fun	-	2,398	2,398
Crime prevention fund	-	5,000	5,000
Street to studio	-	5,375	5,375
Art awards	-	3,480	3,480
WECA - HERS project	-	17,000	17,000
Youth clubs in Bath	-	20,000	20,000
Southside access to food	-	736	736
Music room	-	300	300
Radstock sports hall	-	500	500
Football kit	-	(142)	(142)
Chilcompton youth work	<u>-</u>	<u>1,000</u>	<u>1,000</u>
	<u>88,444</u>	<u>60,959</u>	<u>149,403</u>
TOTAL FUNDS	<u>657,833</u>	<u>(61,851)</u>	<u>595,982</u>

Youth Connect South West

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

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,878,362	(2,001,172)	(122,810)
Restricted funds			
Youth work	45,000	(1,402)	43,598
Wellbeing	20,000	(19,990)	10
Section 106 and Community Infrastructure Levy funding	23,895	(43,206)	(19,311)
Effective Transitions	275	(20,958)	(20,683)
Safer streets	86,413	(86,413)	-
Warm spaces	3,840	(2,590)	1,250
Violence reduction	857	(849)	8
Mitchell memorial	440	-	440
Internship funding	17,750	(17,750)	-
Youth gardening	500	(500)	-
Ahead of the Game	5,000	(5,000)	-
Summer and holiday fun	8,830	(6,432)	2,398
Crime prevention fund	5,000	-	5,000
Bathscape	6,742	(6,742)	-
Street to studio	13,457	(8,082)	5,375
Art awards	3,800	(320)	3,480
WECA - HERS project	29,171	(12,171)	17,000
Paddleboards	2,000	(2,000)	-
Youth clubs in Bath	20,000	-	20,000
Southside access to food	736	-	736
Music room	300	-	300
Radstock sports hall	500	-	500
Photography Exhibition	1,000	(1,000)	-
Football kit	-	(142)	(142)
Chilcompton youth work	1,000	-	1,000
	<u>296,506</u>	<u>(235,547)</u>	<u>60,959</u>
TOTAL FUNDS	<u><u>2,174,868</u></u>	<u><u>(2,236,719)</u></u>	<u><u>(61,851)</u></u>

Restricted funds - details of material restricted funds are:

Youth Work - donations from various organisations for the provision of youth work.

Wellbeing - funding for a wellbeing worker.

Section 106 and Community Infrastructure Levy funding - funding for Bath youth work

Effective Transitions - funding to deliver targeted transition support to enable disadvantaged young people in Key Stage 4 to achieve sustained engagement in high-quality post-16 destinations.

Safer streets - funding from the Home Office for safer streets

Street to Studio -a bespoke training programme giving young people access to music production skills, with the aim of developing their confidence, employability and overall wellbeing.

WECA HERS project - working with young people in year 11 within the Hospital Education Reintegration Service, identified as needing intensive support to achieve positive post 16 destinations

Youth clubs in Bath - a grant from the Lottery Communities Fund providing open access youth work sessions in the Twerton and Whiteway areas of Bath

Sustainable Support-Lottery funding for organisational development

Youth Connect South West

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

20. MOVEMENT IN FUNDS - continued

Bath Women's Fund -A programme aimed at reducing the risk of exploitation and youth violence affecting youth women

Mens Creative Mental Health Programme - A programme of creative sessions to promote good mental health in young men, in partnership with the Holburne Museum

Radstock Kitchen - Funds to improve the kitchen facility in Radstock for use by young people

Sported Football - A Barclays Bank supported initiative funding football coaching

Dorset Youth Fund - Additional funding to supplement activity in place with Stalbridge Parish Council

SES Holiday and Sport - Additional funding for activities within the Youth Work Programme in the South East Somerset Youth Partnership

Designated funds

This designated fund is for:

- Provision for Management continuity
- IT infrastructure
- Legal costs
- Cost related to retention of Southside Youth Hub
- Other transition related costs

21. EMPLOYEE BENEFIT OBLIGATIONS

The charity is a member of the Avon Pension Fund, a Local Government Pension Scheme, which is a defined benefit scheme. In these accounts it is treated as a defined contribution scheme as Bath and North East Somerset Council are liable for the deficit. The cost for the period was £45,060 (2024: £69,911).

The charity also makes payments to The People's Pension, a defined contribution scheme. The cost for the period was £80,312 (2024: £44,920).

At the balance sheet date contributions of £34,619 (2024: £21,502) were payable to the schemes.

22. RELATED PARTY DISCLOSURES

Relatives of two trustees are employed by the charity. The trustees were not involved in the appointment of these persons and they are paid within the normal pay scale for their roles.

YOUTH CONNECT SOUTH WEST

England & Wales - Charity number 1186059

Accounts

REGISTERED COMPANY NUMBER: 11953689 (England and Wales)
REGISTERED CHARITY NUMBER: 1186059

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Youth Connect South West

Sumer Audit Co.
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Youth Connect South West

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for the Year Ended 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To act as a resource for young people up to the age of 25 living in the United Kingdom 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) relieving unemployment; (d) providing recreational and leisure activities 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.

The promotion of social inclusion for the public benefit by preventing young people from becoming socially excluded, relieving the needs of those young people who are socially excluded and assisting them to integrate into society.

Significant activities

This year, we have made substantial progress in developing a new Vision and Mission. We have engaged with staff, volunteers, and Trustees, laying the groundwork for a comprehensive consultation with young people in the new financial year. This consultation will help us finalise a new Vision and Mission that truly reflects the aspirations and needs of the young people we work with.

Our current Vision and Mission are:

- **Vision:** Delivering inspiring youth services that young people want to be part of.
- **Mission:** Supporting young people to enjoy today, prepare for tomorrow, and become the people they want to be.

The organisation works with young people through a range of different programmes:

- Alternative Education for young people with SEND
- Employability
- Early Help
- Youth Work
- Southside Youth and Community Centre

Despite our best efforts, we had to make the difficult decision to close the community café at Southside Youth and Community Hub. The business model was not sustainable. However, we are actively working on alternative ways to provide similar services, which we plan to implement in the next financial year.

We are proud to have received recognition for our work in the community. Youth Connect South West, Sam Plummer was honoured with a High Sheriff's Award for our invaluable service in Radstock. Additionally, some of our staff were recognized by the Police and Crime Commissioner for Avon and Somerset and was presented with a coin to mark their service to the community.

In response to our staff's needs, we conducted a thorough review of our wellbeing support services and have commissioned a new service to ensure that staff receive the appropriate support. We have expanded our clinical supervision offer, now providing both group and one-on-one support for staff identified as needing it. This initiative aims to enhance our team's resilience and overall wellbeing, ensuring they can continue to deliver high-quality support to the young people we serve.

**Report of the Trustees
for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Equality, diversity, and inclusion continue to be key themes for Youth Connect South West (YCSW). We are committed to creating an environment where everyone feels valued, respected, and included. This year, we have taken several steps to embed these principles throughout our organization:

- Reviewed and updated our Equality, Diversity, and Inclusion (EDI) policy.
- Enhanced training and development programs for staff
- Continued our partnership with the Belonging Network for comprehensive training.
- Developed strategies to engage underrepresented groups.

Poverty and inequality have increased significantly, with the cost of living crisis impacting us in various ways, including fuel poverty, increased food costs, and a further digital divide. According to Bath and North East Somerset (B&NES) Council, around 4,000 people in the region are expected to fall into absolute poverty in 2022/23, with 1,500 of them being children. This situation is exacerbated by the high inflation rate for food, which had surged to 19.1%, contributing to the growing food poverty in the area. To combat this, we are providing food for young people at our open access provisions and during alternative education sessions.

Rural isolation and access to transport remain significant issues, particularly as we expand our work in rural communities. These factors have a profound impact on young people's lives, limiting their access to essential services and opportunities.

Access to mental health services for young people continues to be a critical concern, with many waiting over a year for a CAMHS assessment. The rates of hospitalisation for under-18 mental health issues, alcohol conditions, eating disorders, and self-harm are comparatively high, particularly for girls and young women. To help support young people on these issues, our wellbeing support service has been established, and we are actively promoting wellbeing through our website. This initiative aims to provide resources and support to young people, helping them to manage their mental health effectively.

Our Youth Work offer in Southeast Somerset is poised to increase significantly following a period of groundwork and development. This promises a level of youth engagement that has not been seen in areas such as Milborne Port, Wincanton, Castle Cary, and Bruton for over ten years. We have also opened a Youth Work session in Dorset, adjacent to our current provision in Henstridge.

By addressing some of the challenges faced by young people and expanding our reach, we aim to improve the conditions of life for young people in our community. We remain committed to supporting young people to overcoming the barriers they face.

Public benefit

The Trustees have paid due regard to the Charity Commission's Guidance on Public Benefit in deciding what activities the charity should undertake. The Trustees consider that they have acted in the public benefit.

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Youth Connect South West (YCSW) has successfully met its charitable objectives through a variety of impactful programs and initiatives this year. Our efforts have focused on expanding our reach, enhancing service quality, and responding to the evolving needs of young people in our community.

- **Consolidation and Capacity Building** The organisation has gone through a period of consolidation, focusing on improving back office functions such as finance systems and building further capacity to enable future growth.

- **Early Help** The Early Help commissioned contract with B&NES Council continues to deliver high-quality outcomes for young people. We are in the final year of this contract and have begun preparations for its recommissioning.

- **Southside Youth and Community Centre** Despite the closure of the community café due to an unsustainable business model, the Southside Youth and Community Centre remains a vibrant hub. The centre continues to host popular groups and events, developed through our partnership with Bath Spa University. This collaboration has brought creative opportunities such as the Christmas Fair to the local community.

- **Alternative Education** Our Alternative Education programmes continues to support over 100 students annually. The programmes have achieved positive outcomes for students across all initiatives, and we are excited about the future development opportunities this program presents.

- **Employability** The city centre space has been instrumental in providing regular daytime drop-in sessions for unemployed young people. Drop-in sessions have taken place in other parts of B&NES this year also expanding access for young people. This initiative has steadily developed, helping to keep NEET (Not in Education, Employment, or Training) and Not Known figures within acceptable limits for the area.

- **Youth Work** Our youth work program has significantly expanded, especially in Southeast Somerset. Following a period of groundwork, we have reintroduced youth work sessions in Milborne Port, Wincanton, Castle Cary, and Bruton, areas that had not seen such engagement for over a decade. We also opened a youth work session in Stalbridge, Dorset, adjacent to our provision in Henstridge.

- **Mental Health and Wellbeing** In response to the critical need for mental health services, we established a wellbeing support service and actively promote wellbeing resources through our website. This initiative provides young people with the necessary tools and support to manage their mental health effectively.

FINANCIAL REVIEW

Financial position

The 2023/24 year has seen continued growth in turnover. Total income was £2,174,868, compared to £1,824,043 in the prior year, a 19% increase. We have seen new projects and funding across all our programmes; however, the main growth has been in new contracts to deliver youth work services for Parish Councils, and growth in the Alternative Education programme.

Despite the growth in turnover, the organisation had its first net deficit. This was driven by ongoing losses of the community Café at Southside and lack of funding for specific areas of youth work combined with continued development of the organisational capacity to develop beyond the end of the current Early Help commissioned contract. As noted above, the Café business model has proved unsustainable, and costs of closure are included in the current year.

At 31 March 2024 the organisation had total reserves of £595,982 (2023 £657,833), of which £149,403 (2023 £88,444) were restricted. Expenditure of restricted funds was £235,547, compared to £253,503 in the prior year; the growth in restricted funds is driven by the recognition of grants to be spent in future periods.

Improvements in internal financial processes, following recruitment of a new financial manager, have been the primary drivers in improving the cash position of the organisation, keeping invoicing and credit control more up to date has reduced the need to accrued income and timely invoicing has brought in cash earlier.

Principal funding sources

- Early Help commissioned contract with Bath and North East Somerset Council
- Higher needs SEND funding with Bath College
- Youth Work funded by Town and Parish Councils commissioning youth work and CIL funding from Bath and North East Somerset Council
- The Charity has also received several grants and donations from local and national grant funding charities and initiatives.

**Report of the Trustees
for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Reserves policy

At 31 March 2024, total funds held were £595,982 of which £149,403 are held in restricted funds and £125,000 in designated funds. Funds of £56,261 are held as fixed assets. Free reserves are £265,318.

The reserve policy was reviewed and updated by Trustees. Reserves are held to mitigate risks that could ultimately impact the organisation's ability to meet its objectives, which would include unexpected losses of income or significant unforeseen costs. On this basis, the Trustees consider that free reserves should be between £400,000 and £600,000; when outside of this range there should be active plans to either increase or utilise reserves appropriately.

The charity has one designated reserve of £125,000, set aside to cover the costs associated with coming to the end of the Early Help commissioned contract that established the organisation. This includes provision for management continuity, IT infrastructure and legal costs. The recommissioning process has been delayed until May 2025, resulting in an indicated six month extension of all existing agreements.

Going concern

As noted under 'Principal risks and uncertainties', the original early help commission and licences, associated with the formation of YCSW, comes to an end on 4 November 2024, but a six month extension has been agreed in principle. This contract has an annual value of £517k and was originally the only source of income; total turnover has since grown to £2.2m through the development of wider services. There is some uncertainty about what the recommissioning of this core contract will result in, but YCSW is in an excellent position to be successful in this future tender. Whatever the outcome, reliance on this income has been significantly reduced. Key contracts for services provided by BANES have already been extended beyond this transition point and reserves have been built to manage the transition of other key resources such as property leases. Whilst this upcoming transition will be significant for YCSW, the Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern, particularly in the light of the development and continued growth of new sources of income.

Principal risks and uncertainties

- **Contract renewals** - The core of the organisation is represented by two major contracts: The Early Help commissioned contract that established the organisation (£517k annually), running for 5 years to November 2024, and an annually renewed contract for alternative education provision with Bath College, but ultimately funded by the ESFA and BANES. Periodic renegotiation and renewal of these agreements represent critical risk points for the ongoing success of the organisation.

- **Developing beyond the transfer from BANES** - There are several arrangements linked to the initial establishment of the organisation in the transfer from BANES, including property and various elements of service provision such as IT which will be critically reviewed and negotiated.

- **Overall funding** - the financial pressures facing local authorities are clearly a challenging environmental factor. Some of our services are a part of a statutory obligation relating to Education, Health, and Care Plans of individual young people, but other areas fall into the area of discretionary spend.

- **Rising Education Standards** - Department for Education funding rules are changing in 2025 regarding the requirements for English and Maths. These changes require minimum levels of face-to-face tuition that will prove a challenge to many of the young people we currently serve, this year will give an opportunity to pilot these changes.

- **Safeguarding** - The organisation works with some of the most vulnerable young people in our area. This means that our practitioners are part of the network of professionals identifying, working with, and escalating critical issues of keeping young people safe, and need to operate to the highest standards. It also means that the standards of safeguarding within our own practice must also be high to prevent harm to the young people we work with.

- **Recruitment and retention of staff** - The significant reductions in the funding of youth work over the last decade are now resulting in a significant skill shortage in terms of qualified youth workers. In addition, our work is rewarding but challenging, and we compete with a variety of related sectors for good staff.

Factors likely to affect future financial performance or position

We currently anticipate returning to a break-even or small surplus position in the next financial year. The ongoing losses of the community café have been halted and in addition to the working relationship with Bath College on the Alternative Education Programme is changing, resulting in a significant increase in scale for YCSW. A restructuring of the relationship with Bath College sees the organisation take on the whole of the delivery of the programme as a subcontractor, rather than a partner with the College.

Despite a background of cuts in local authority spending, our biggest source of income is from supporting young people with Education, Health and Care Plans, where the demand for our services continues to exceed our ability to scale up our provision.

**Report of the Trustees
for the Year Ended 31 March 2024**

PLANS FOR FUTURE PERIODS

Youth Connect South West (YCSW) is committed to continuous improvement and strategic growth to better serve young people and their communities. Our plans for the future focus on enhancing infrastructure, expanding programs, and strengthening our organisational capacity.

- A continued focus on Consolidation and Capacity Building focusing on improving back office functions such as IT and database systems and building further capacity to enable future growth. These improvements will allow us to streamline operations and enhance service delivery across all program areas.

- **Ensuring Validity of Our Business Model** We aim to ensure the validity of our business model, making sure that the balance between central overheads and turnover is well-constructed. Additionally, we seek to build our organisational reserves to a comfortable level, ensuring long-term sustainability and financial stability.

- **Southside Youth and Community Centre:** Continuing to develop community activities to enhance local engagement and support. Additionally, we aim to secure a long-term lease from the Council under a reasonable and sustainable agreement to secure its future as an asset for young people and the wider community.

- **Community Café Area:** Reviewing the community café area, providing a basic service using vending machine, and developing more grass roots food opportunities with community partners.

- **Radstock Youth Centre:** Finalising the lease agreement and beginning building improvements to better serve the local young people and the community they live in.

- **City Centre Youth Space:** Expanding the use and reach city centre youth space further and opening the basement for additional use.

- **Youth Work Consolidation and Expansion** Before expanding our youth work program further, we plan to consolidate our current efforts, focusing on growing staff knowledge and abilities, and developing strong networks in the areas we currently serve. We are continuing our drive to make Youth Work sustainable.

- **Alternative Education Programs** We plan to make significant changes to our alternative education programs to ensure that young people have access to the right courses that meet their academic and social support needs fully. These changes aim to build the best possible starting points for their future jobs and learning as adults. By tailoring educational experiences to each individual, we aim to provide comprehensive support that prepares them for future success.

- **Wellbeing Support Service:** Expanding our wellbeing support services, promoting mental health resources through our website, and providing tools for young people to manage their mental health effectively.

- **Human Resources and Workforce Development** We plan to recruit a significant HR Business Partner to deliver cultural change aimed at increasing recruitment and retention. Initiatives will be developed to attract more workers to our field, ensuring they are well-trained and supported to achieve the best possible outcomes for young people.

- **Expanding EDI Initiatives:** Promoting equality, diversity, and inclusion (EDI) across all programs, ensuring our services are accessible and welcoming to all young people, regardless of their background or circumstances. We will launch groups for young people of colour.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The membership of the Trustee group has remained largely stable through the period with two resignations and one new appointment in the period. This ends the period with 9 out of a total of 10 positions filled.

Organisational structure

The organisation is a registered charity and company limited by Guarantee. As a Public Service Mutual, its CEO and another staff member are Trustees.

Trustees meet quarterly where they receive reports from the CEO and sub committees, at these meeting Trustees will review the organisation development, receive the subcommittee minutes, requests, and act accordingly.

Policies and procedures are approved by the Board of Trustees, day to day decisions making is delegated to the CEO and the senior management team.

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All Trustees receive an induction pack which contains the constitution, roles and responsibilities, key policies and expected knowledge and information they need to possess to be an effective trustee. They are also sent regular updates from the charity commission, and these are discussed at the Trustee meeting. Trustees are expected to attend training provided by the local voluntary sector networks which we are members of. Trustees will be expected to undertake equalities and diversity training, safeguarding and child protection and develop knowledge and leadership in fundraising.

Key management remuneration

Trustees receive regular updates regarding any pay and terms of condition of employment changes. The senior management team developed a matrix approved by Trustees for assessing staff pay and remuneration, this is reviewed on an annual basis and referred to when creating new roles and reviewing pay.

Relationships with related parties and any other charities and organisations

The organisation is a member of the following networks and organisations:

- 3SG
- Fundraising regulator
- VOSCUR
- Disability Confident employer
- Good employment charter
- Children's and young people network
- SW regional youth work
- Somerset Youth Work Alliance
- Twerton and Whiteway Network
- Learning Partnership BANES
- Business West
- West of England Combine Authority (WECA)

Other charities and organisations we are in partnership with

- Bath City Farm
- Creative Twerton
- Little lost Robot/Emerge
- The Natural Theatre company
- Off the Record
- City of Bath College
- Project 28
- Avon and Somerset Police
- Bath and North East Somerset Council
- Serious Youth Violence unit and Safer Cities
- Bath Bid
- Radstock Town Council
- Midsomer Norton Town Council
- Timsbury Parish Council
- Paulton Parish Council
- Westfield Parish Council
- Chilcompton Parish Council
- Henstridge Parish Council
- Wincanton Town Council
- Castle Cary Town Council
- Bruton Town Council
- Milborne Port Parish Council
- Stalbridge Parish council

The organisation works with other network members to deliver its charitable aims and draws up terms of reference and partnership agreements to help ensure the work is delivered successfully. If there is a lead partner, and financial involvement a contract will be drawn up.

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.

Fund-raising Standards Information

The charity does not carry out significant fundraising activities and does not undertake direct marketing. All fundraising activities are monitored by the CEO and the Trustees and a Fundraising Policy is in place. The charity does not use a professional fund-raiser or commercial participator. The charity has not received any complaints about its fundraising.

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11953689 (England and Wales)

Registered Charity number

1186059

Registered office

Southside Youth Hub
Kelson View
Whiteway
Bath
BA2 1NR

Trustees

Ms J Fielder
C D Gerrish
R F Hopkins (resigned 4.12.23)
Ms G Millar
Ms T L Pike
Rev A S Pitt (Chair of Trustees)
Ms R E Walker
Miss S A May (appointed 15.5.23) (resigned 4.10.23)
Mrs D Chadda (appointed 15.5.23)
M A Bandalli
A T J Rummig-Pain (appointed 13.5.24)

Senior management personnel

- Chief Executive Officer - Ms T L Pike
- Head of Operations and Practice - Mr S Plummer
- Head of Finance and Business - Mr N Chinnery
- People and Resources manager - Mrs V Bisgrove
- Program Manager Alternative Education - Mrs C Nicholls-Sames
- Program Manager Targeted Youth Support - Mrs C Sharp
- Program Manager Youth work - Ms J Lewis

Auditors

Sumer Audit Co.
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Youth Connect South West for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Report of the Trustees
for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

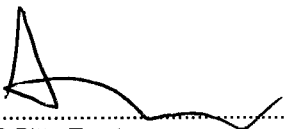
In so far as the trustees are aware:

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

AUDITORS

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

Approved by order of the board of trustees on 27th August 2024 and signed on its behalf by:


.....
Rev A S Pitt - Trustee

Report of the Independent Auditors to the Members of Youth Connect South West

Opinion

We have audited the financial statements of Youth Connect South West (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the charity and the provision of youth services, we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, employment law, Companies Act 2006 and Charity Law, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charity. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, management override, and potential lack of segregation of duties. Audit procedures performed by the audit engagement team included:

- discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- understanding and review of management's internal controls designed to prevent and detect irregularities, and fraud;
- review of the minutes of the Trustees meetings;
- review of tax compliance;
- designing audit procedures to incorporate unpredictability;
- performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- review of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management about actual and potential litigation and claims;
- testing transactions entered into outside of the normal course of the charity's business; and
- identifying and testing journal entries, in particular any journal entries with fraud characteristics such as journals with round numbers.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and the transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Gare FCA DChA (Senior Statutory Auditor)
for and on behalf of Sumer Audit Co.
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Date: 19 September 2024

Youth Connect South West

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

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	40,202	296,506	336,708	186,697
Charitable activities	6				
Youth and Community Services		1,800,842	-	1,800,842	1,596,655
Social enterprise - Cafe		32,333	-	32,333	37,621
Other trading activities	4	3,018	-	3,018	2,775
Investment income	5	1,967	-	1,967	295
Total		<u>1,878,362</u>	<u>296,506</u>	<u>2,174,868</u>	<u>1,824,043</u>
EXPENDITURE ON					
Charitable activities	7				
Youth and Community Services		1,984,920	235,547	2,220,467	1,840,226
Social enterprise - Cafe		16,252	-	16,252	17,964
Total		<u>2,001,172</u>	<u>235,547</u>	<u>2,236,719</u>	<u>1,858,190</u>
NET INCOME/(EXPENDITURE)		(122,810)	60,959	(61,851)	(34,147)
RECONCILIATION OF FUNDS					
Total funds brought forward		569,389	88,444	657,833	691,980
TOTAL FUNDS CARRIED FORWARD		<u><u>446,579</u></u>	<u><u>149,403</u></u>	<u><u>595,982</u></u>	<u><u>657,833</u></u>

The notes form part of these financial statements

Youth Connect South West (Registered number: 11953689)

Balance Sheet
31 March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	15	56,261	71,728
CURRENT ASSETS			
Debtors: amounts falling due within one year	16	110,954	476,605
Cash at bank and in hand		592,195	492,159
		<hr/>	<hr/>
		703,149	968,764
CREDITORS			
Amounts falling due within one year	17	(163,428)	(382,659)
		<hr/>	<hr/>
NET CURRENT ASSETS		539,721	586,105
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		595,982	657,833
		<hr/>	<hr/>
NET ASSETS		595,982	657,833
		<hr/>	<hr/>
FUNDS	20		
Unrestricted funds:			
General fund		321,579	444,389
Designated fund - transition costs		125,000	125,000
		<hr/>	<hr/>
		446,579	569,389
		<hr/>	<hr/>
Restricted funds		149,403	88,444
		<hr/>	<hr/>
TOTAL FUNDS		595,982	657,833
		<hr/>	<hr/>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27th August 2024 and were signed on its behalf by:



.....
C D Gerrish - Trustee

Youth Connect South West

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	107,389	(56,088)
Net cash provided by/(used in) operating activities		<u>107,389</u>	<u>(56,088)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,320)	(47,691)
Sale of tangible fixed assets		-	9,044
Interest received		1,967	295
Net cash used in investing activities		<u>(7,353)</u>	<u>(38,352)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		100,036	(94,440)
Cash and cash equivalents at the end of the reporting period		<u>492,159</u>	<u>586,599</u>
Cash and cash equivalents at the end of the reporting period		<u>592,195</u>	<u>492,159</u>

The notes form part of these financial statements

Youth Connect South West

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

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024	2023
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(61,851)	(34,147)
Adjustments for:		
Depreciation charges	24,787	20,275
Interest received	(1,967)	(295)
Decrease in debtors	365,651	189,626
Decrease in creditors	(219,231)	(231,547)
Net cash provided by/(used in) operations	<u>107,389</u>	<u>(56,088)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	492,159	100,036	592,195
	<u>492,159</u>	<u>100,036</u>	<u>592,195</u>
Total	<u>492,159</u>	<u>100,036</u>	<u>592,195</u>

Youth Connect South West

Notes to the Financial Statements for the Year Ended 31 March 2024

1. STATUTORY INFORMATION

Youth Connect South West is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address and principle activities of the charity can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

Going concern

As noted within Trustees Report under 'Principal risks and uncertainties', the original early help commission and licences, associated with the formation of YCSW, comes to an end on 4 November 2024, but a six month extension has been received to May 2025. This contract has an annual value of £517k and was originally the only source of income; total turnover has since grown to £2.2m through the development of wider services. There is some uncertainty about what the recommissioning of this core contract will result in, but YCSW is in an excellent position to be successful in this future tender. Whatever the outcome, reliance on this income has been significantly reduced. Key contracts for services provided by BANES have already been extended beyond this transition point and reserves have been built to manage the transition of other key resources such as property leases. Whilst this upcoming transition will be significant for YCSW, the Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern, particularly in the light of the development and continued growth of new sources of income

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

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

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Youth Connect South West

Notes to the Financial Statements - continued **for the Year Ended 31 March 2024**

2. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

All costs are allocated between the expenditure categories in the Statement of financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particulate activity are allocated directly. Support costs, including governance costs, are apportioned on the basis of estimated aggregate time expended on each activity.

Tangible fixed assets

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

Fixtures and fittings	- 25% on straight line basis
Motor vehicles	- 20% on straight line basis
Computer equipment	- 25% on straight line basis

Financial instruments

The charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the risk section of the trustees annual report for information on how risks are managed. The charity does not have any non basic financial instruments.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Retirement benefits to employees are also provided by the Local Government Pension Scheme ('LGPS'). This is a defined benefit scheme. The LGPS is a funded multi-employer scheme and the assets are held separately in separate trustee administered funds. The LGPS is managed by Avon Pension Fund. On termination all the assets and liabilities of the charity will be subsumed by the Council into its pot within the Pension Fund, and the Pension Fund will not request a termination payment from the charity. Therefore Bath and North East Somerset Council are liable for the LGPS deficit and as such any deficit on the scheme is not recognised in these accounts. The LGPS is treated as a defined contribution scheme in these accounts.

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. DONATIONS AND LEGACIES		2024	2023
		£	£
Donations and grants		<u>336,708</u>	<u>186,697</u>
4. OTHER TRADING ACTIVITIES		2024	2023
		£	£
Other income		<u>3,018</u>	<u>2,775</u>
5. INVESTMENT INCOME		2024	2023
		£	£
Deposit account interest		<u>1,967</u>	<u>295</u>
6. INCOME FROM CHARITABLE ACTIVITIES		2024	2023
		£	£
Grants	Activity	12,439	10,500
Youth work contract sessions	Youth and Community Services		
and other support	Youth and Community Services	1,774,340	1,569,454
Souths Youth Hub lettings	Youth and Community Services	14,063	16,701
Cafe sales	Social enterprise - Cafe	32,333	37,621
		<u>1,833,175</u>	<u>1,634,276</u>
Grants received, included in the above, are as follows:			
		2024	2023
		£	£
Kickstart		-	10,500
Access to work		12,439	-
		<u>12,439</u>	<u>10,500</u>
7. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	Totals
	Costs (see	costs (see	
	note 8)	note 9)	
	£	£	£
Youth and Community Services	1,709,453	511,014	2,220,467
Social enterprise - Cafe	16,252	-	16,252
	<u>1,725,705</u>	<u>511,014</u>	<u>2,236,719</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	1,422,629	1,187,053
Activities and session delivery costs	121,503	102,985
Premises	107,966	101,850
Travel	29,138	8,090
Sundries	3,430	4,172
Cafe purchases and repairs	16,252	21,306
Depreciation	24,787	20,275
	<u>1,725,705</u>	<u>1,445,731</u>

9. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Youth and Community Services	<u>476,677</u>	<u>34,337</u>	<u>511,014</u>

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

	2024	2023
	Youth and	Total
	Community	activities
	Services	£
	£	£
Wages	290,343	225,303
Social security	27,167	15,761
Pensions	38,729	29,671
Insurance	14,423	11,809
Postage, IT and stationery	48,344	20,819
Advertising	378	2,108
HR, wellbeing and training	34,699	29,651
Irrecoverable VAT	22,594	40,362
Auditor's remuneration	29,087	29,898
Legal and consultancy fees	5,250	7,077
	<u>511,014</u>	<u>412,459</u>

10. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Auditor's remuneration - Auditing of the accounts	11,000	10,530
Auditor's remuneration - Other non-audit services	18,087	19,368
Depreciation - owned assets	24,787	20,275
Operating lease - rent	<u>22,000</u>	<u>5,500</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee, T Pike, is employed by the Charity, as per the Charity's constitution, as Chief Executive Officer, and earned gross salary of £60,129 (2023: £48,784) and employers pension contribution of £13,950 (2023: £11,318).

The Trustee, R Walker, is employed by the Charity as a youth worker and is the staff representative on the board, and earned gross salary of £25,622 (2023: £23,213) and employers pension contribution of £1,136 (2023: £995).

The above only receive remuneration in respect of staff members under their contracts of employment, and not in respect of their role as trustees.

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

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

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

12. STAFF COSTS

	2024 £	2023 £
Wages and salaries	1,539,633	1,261,853
Social security costs	124,404	97,532
Other pension costs	114,831	98,403
	<u>1,778,868</u>	<u>1,457,788</u>

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

	2024	2023
Management	4	3
Business team	6	6
Targeted	15	17
Youth Work	16	16
Learning for Work	15	10
Southside	7	7
Partnership for Learning	6	4
Education Support Services	5	2
	<u>74</u>	<u>65</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	<u>1</u>	<u>-</u>

The average monthly number of employees, including members of the management team, calculated on a full time equivalent basis was 52 (2023 :46).

Key management personnel for the charity comprises the Trustees, the Chief Executive Officer, the operational manager, the finance manager and the business manager. The total employee benefits for key management personnel of the charity were £215,625 (2023: £178,897).

Included within wages and salaries are redundancy payments totalling £3,232 (2023: £nil).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,307	169,390	186,697
Charitable activities			
Youth and Community Services	1,596,655	-	1,596,655
Social enterprise - Cafe	37,621	-	37,621
Other trading activities	2,775	-	2,775
Investment income	295	-	295
Total	<u>1,654,653</u>	<u>169,390</u>	<u>1,824,043</u>

EXPENDITURE ON

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Youth and Community Services	1,586,723	253,503	1,840,226
Social enterprise - Cafe	17,964	-	17,964
Total	<u>1,604,687</u>	<u>253,503</u>	<u>1,858,190</u>
NET INCOME/(EXPENDITURE)	49,966	(84,113)	(34,147)
RECONCILIATION OF FUNDS			
Total funds brought forward	519,423	172,557	691,980
TOTAL FUNDS CARRIED FORWARD	<u><u>569,389</u></u>	<u><u>88,444</u></u>	<u><u>657,833</u></u>

14. GOVERNMENT GRANT INCOME

	2024 £	2023 £
Bath and North East Somerset Council - grants	40,609	8,000
H M Revenue and Customs - kickstart funding	-	10,500
Home Office	86,413	67,454
West of England Combined Authority	29,171	-
Department for Work and Pensions - Access to Work	12,439	-

There were no unfulfilled conditions or other contingencies attached to these grants. The charity has not directly benefited from any other forms of government assistance.

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2023	30,598	33,865	41,380	105,843
Additions	2,891	-	6,429	9,320
At 31 March 2024	<u>33,489</u>	<u>33,865</u>	<u>47,809</u>	<u>115,163</u>
DEPRECIATION				
At 1 April 2023	11,446	14,679	7,990	34,115
Charge for year	7,129	6,773	10,885	24,787
At 31 March 2024	<u>18,575</u>	<u>21,452</u>	<u>18,875</u>	<u>58,902</u>
NET BOOK VALUE				
At 31 March 2024	<u>14,914</u>	<u>12,413</u>	<u>28,934</u>	<u>56,261</u>
At 31 March 2023	<u>19,152</u>	<u>19,186</u>	<u>33,390</u>	<u>71,728</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	6,927	320,524
Other debtors	-	14,312
Prepayments and accrued income	104,027	141,769
	<u>110,954</u>	<u>476,605</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	19,592	3,282
Social security and other taxes	35,926	50,921
Other creditors	22,170	633
Accruals and deferred income	85,740	327,823
	<u>163,428</u>	<u>382,659</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	22,000	22,000
Between one and five years	51,866	73,866
	<u>73,866</u>	<u>95,866</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	56,261	-	56,261	71,728
Current assets	553,746	149,403	703,149	968,764
Current liabilities	(163,428)	-	(163,428)	(382,659)
	<u>446,579</u>	<u>149,403</u>	<u>595,982</u>	<u>657,833</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

20. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	444,389	(122,810)	321,579
Designated fund - transition costs	125,000	-	125,000
	<hr/>	<hr/>	<hr/>
	569,389	(122,810)	446,579
Restricted funds			
Youth work	-	43,598	43,598
Wellbeing	20,000	10	20,010
Section 106 and Community Infrastructure			
Levy funding	47,926	(19,311)	28,615
Effective Transitions	20,518	(20,683)	(165)
Warm spaces	-	1,250	1,250
Violence reduction	-	8	8
Mitchell memorial	-	440	440
Summer and holiday fun	-	2,398	2,398
Crime prevention fund	-	5,000	5,000
Street to studio	-	5,375	5,375
Art awards	-	3,480	3,480
WECA - HERS project	-	17,000	17,000
Youth clubs in Bath	-	20,000	20,000
Southside access to food	-	736	736
Music room	-	300	300
Radstock sports hall	-	500	500
Football kit	-	(142)	(142)
Chilcompton youth work	-	1,000	1,000
	<hr/>	<hr/>	<hr/>
	88,444	60,959	149,403
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	657,833	(61,851)	595,982

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,878,362	(2,001,172)	(122,810)
Restricted funds			
Youth work	45,000	(1,402)	43,598
Wellbeing	20,000	(19,990)	10
Section 106 and Community Infrastructure			
Levy funding	23,895	(43,206)	(19,311)
Effective Transitions	275	(20,958)	(20,683)
Safer streets	86,413	(86,413)	-
Warm spaces	3,840	(2,590)	1,250
Violence reduction	857	(849)	8
Mitchell memorial	440	-	440
Internship funding	17,750	(17,750)	-
Youth gardening	500	(500)	-
Ahead of the Game	5,000	(5,000)	-
Summer and holiday fun	8,830	(6,432)	2,398
Crime prevention fund	5,000	-	5,000
Bathscape	6,742	(6,742)	-
Street to studio	13,457	(8,082)	5,375
Art awards	3,800	(320)	3,480
WECA - HERS project	29,171	(12,171)	17,000
Paddleboards	2,000	(2,000)	-
Youth clubs in Bath	20,000	-	20,000
Southside access to food	736	-	736
Music room	300	-	300
Radstock sports hall	500	-	500
Photography Exhibition	1,000	(1,000)	-
Football kit	-	(142)	(142)
Chilcompton youth work	1,000	-	1,000
	<u>296,506</u>	<u>(235,547)</u>	<u>60,959</u>
TOTAL FUNDS	<u><u>2,174,868</u></u>	<u><u>(2,236,719)</u></u>	<u><u>(61,851)</u></u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	394,423	49,966	444,389
Designated fund - transition costs	125,000	-	125,000
	<hr/>	<hr/>	<hr/>
	519,423	49,966	569,389
Restricted funds			
Southside Community Library	1,535	(1,535)	-
Grow it, Cook it	300	(300)	-
Quartet Community Grant	1,005	(1,005)	-
Wesport - Outreach	1,135	(1,135)	-
MSN rotary	935	(935)	-
Wellbeing	-	20,000	20,000
Section 106 and Community Infrastructure			
Levy funding	91,671	(43,745)	47,926
Wesport - Crime reduction through Sport	3,378	(3,378)	-
Bath Rotary club - Hair and beauty course	384	(384)	-
Bath Rotary club	1,500	(1,500)	-
School for Social Enterprise	119	(119)	-
Effective Transitions	70,595	(50,077)	20,518
	<hr/>	<hr/>	<hr/>
	172,557	(84,113)	88,444
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	691,980	(34,147)	657,833

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,654,653	(1,604,687)	49,966
Restricted funds			
Southside Community Library	-	(1,535)	(1,535)
Youth work	20,380	(20,380)	-
Grow it, Cook it	-	(300)	(300)
Quartet Community Grant	14,130	(15,135)	(1,005)
Wesport - Outreach	-	(1,135)	(1,135)
COVID inequalities	4,000	(4,000)	-
MSN rotary	-	(935)	(935)
Wellbeing	20,000	-	20,000
Section 106 and Community Infrastructure Levy funding	-	(43,745)	(43,745)
Wesport - Crime reduction through Sport	4,934	(8,312)	(3,378)
Bath Rotary club - Hair and beauty course	-	(384)	(384)
Bath Rotary club	-	(1,500)	(1,500)
School for Social Enterprise	7,500	(7,619)	(119)
Placement funding	16,820	(16,820)	-
Effective Transitions	-	(50,077)	(50,077)
Music	5,000	(5,000)	-
Safer streets	67,454	(67,454)	-
Warm spaces	250	(250)	-
Young People's Specific Trips Funding	600	(600)	-
Cost of living crisis	1,400	(1,400)	-
Bath City Centre Building Fund	4,762	(4,762)	-
Other small restricted funds	2,160	(2,160)	-
	<u>169,390</u>	<u>(253,503)</u>	<u>(84,113)</u>
TOTAL FUNDS	<u><u>1,824,043</u></u>	<u><u>(1,858,190)</u></u>	<u><u>(34,147)</u></u>

Restricted funds - details of material restricted funds are:

Youth Work - donations from various organisations for the provision of youth work.

Wellbeing - funding for a wellbeing worker.

Section 106 and Community Infrastructure Levy funding - funding for Bath youth work

Effective Transitions - funding to deliver targeted transition support to enable disadvantaged young people in Key Stage 4 to achieve sustained engagement in high-quality post-16 destinations.

Safer streets - funding from the Home Office for safer streets

Street to Studio - a bespoke training programme giving young people access to music production skills, with the aim of developing their confidence, employability and overall wellbeing.

WECA HERS project - working with young people in year 11 within the Hospital Education Reintegration Service, identified as needing intensive support to achieve positive post 16 destinations

Youth clubs in Bath - a grant from the Lottery Communities Fund providing open access youth work sessions in the Twerton and Whiteway areas of Bath

Designated funds

This designated fund is for:

- Provision for Management continuity
- IT infrastructure
- Legal costs
- Cost related to retention of Southside Youth Hub

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

20. MOVEMENT IN FUNDS - continued

- Other transition related costs

21. EMPLOYEE BENEFIT OBLIGATIONS

The charity is a member of the Avon Pension Fund, a Local Government Pension Scheme, which is a defined benefit scheme. In these accounts it is treated as a defined contribution scheme as Bath and North East Somerset Council are liable for the deficit. The cost for the period was £69,911 (2023: £68,769).

The charity also makes payments to The People's Pension, a defined contribution scheme. The cost for the period was £44,920 (2023: £29,634).

At the balance sheet date contributions of £21,502 (2023: £nil) were payable to the schemes.

22. RELATED PARTY DISCLOSURES

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

YOUTH CONNECT SOUTH WEST

England & Wales - Charity number 1186059

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
Youth Connect South West

Sumer Audit
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Youth Connect South West

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for the Year Ended 31 March 2023**

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Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To act as a resource for young people up to the age of 25 living in the United Kingdom 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) relieving unemployment; (d) providing recreational and leisure activities 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.

The promotion of social inclusion for the public benefit by preventing young people from becoming socially excluded, relieving the needs of those young people who are socially excluded and assisting them to integrate into society.

Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Significant activities

The charity aims to support young people in Bath and North East Somerset (B&NES) and the South West by providing high quality, excellent programmes for young people, we believe by developing and growing the organisation we can reach more young people and their families/carers to enable them to grow to be the best they can be.

Our Vision and Mission are:

- o Vision - Delivering inspiring youth services that young people want to be part of
- o Mission - Supporting young people to enjoy today, prepare for tomorrow and become the people they want to be.
- o Values:

Keeping young people safe - working in the best interests of young people and putting them at the centre of everything we do

Collaboration - working with families, communities, and other stakeholders to make things better for young people.

Meeting expectations - going "the extra mile" to support young people.

Inclusion - being there for all of those who need us.

Determination and creativity - modelling the importance of trying new things, continually learning, and never giving up.

The organisation works with young people through a range of different programmes:

- Alternative Education for young people with SEND.
- Employability
- Early help
- Youth work
- Southside Youth and Community centre.

Through the activities of the charity, we were honoured to be named Bath and North East Somerset Charity of the year.

The range of issues have similar to the last few years but have intensified, the ongoing impact of the pandemic 12 months on we are now seeing how the isolation and lack of education during this period has impacted on young people, many with delayed educational attainment and increased mental health issues.

Other ongoing issues include:

- Poverty and inequality has increased, the cost of living crisis has impacted on us in a number ways, fuel poverty, increased food costs and a further digital divide.

In their 2022 Strategic Evidence Base for Bath and North East Somerset report, B&NES Council estimates across the region there are 4,000 people who will fall into absolute poverty in 2022/23, of whom 1,500 are children". Two areas of B&NES are in the top 10% of most deprived areas Twerton and Whiteway.

- Rural isolation, access to transport as we develop more work in rural communities, we have seen how these impacts on young people's lives.

- Access to mental health services for young people are particularly acute with many waiting over a year for a CAMHS assessment.

-Rates of hospitalisation are and comparatively high for:

- o Under 18 mental health
- o Under 18 alcohol conditions
- o Eating disorders
- o Self-harm

Particularly for girls and young women"

The Training and Induction policies have been reviewed and updated, we are making better use of the staff intranet (staff portal) to ensure staff have good access to policies and procedures. The training plan sets out the organisations intentions to develop and train staff, with core training and development opportunities.

Equality, diversity, and inclusion policy has been reviewed and became a core part of the strategic plan. Trustees and staff have received development and training from the Belonging network, which has helped us ensure this theme is embedded throughout the organisation.

All programmes are monitored and evaluated through a quality assurance system, with annual reviews. Teams and staff are set targets which are monitored by line managers in team meeting, supervision, and quarterly reporting.

All young people interventions are recorded on a core database and reports are produced on a quarterly basis.

Quarterly reports include evidence of meeting numerical targets as well as case studies highlighting good practise.

Newsletters are produced by all programmes internally and externally, these are aimed at staff, young people, funders, and the public.

Staff performance and sickness are discussed at management meetings and reported to Trustees quarterly meeting via the Human Resources (HR) subgroup.

Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Staff are also supported by an employee assistance and wellbeing programme.

Staff welfare has become particularly important and now some staff receive facilitated group supervision, which staff find very useful.

This year the Peoples Pension employee contribution remained the same at 6%.

Public benefit

The Trustees have paid due regard to the Charity Commission's Guidance on Public Benefit in deciding what activities the charity should undertake. The Trustees consider that they have acted in the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity has met its charitable objects through the activities of the organisation.

The organisation restructured to be able to support organisational growth, this enabled YCSW to grow by 20% in this financial year.

- The Early Help commissioned contract with B&NES Council is maintained and delivering high quality outcomes for young people, we are coming to the last year of this contract and preparations have started for the recommissioning of this important contract. The contract has increased in value with the addition of support for young people who are part of the virtual school group.
- Southside youth and community centre has had a successful year, with the increased popularity of groups and events developed by the Bath Spa internship, this partnership is providing very fruitful, bringing lots of great creative opportunities such as the Community festival and Christmas fair to the centre and the local community as well as the engagement of many university students, bringing Bath Spa to the Whiteway community.
- Alternative Education - This programme now hosts over 100 students over the course of the year, outcomes for students on all programs are incredibly positive and we are excited about the further development opportunities that this many bring.
- Early help has been extended with specific pieces of work supporting vulnerable young people, including hospital educated and home educated young people in the virtual school's team and West of England (WECA) funded programmes supporting vulnerable learners in year 10/11.
- Employability - The establishment of the city centre space has meant we have been able to offer regular daytime drop-in sessions for unemployed young people, this work has developed slowly but steadily. NEET and Not Known figures with in acceptable limits for the area and the team are working hard to bring them down as low as possible.
- Youth work has grown and developed with the emergence of opportunities outside of the B&NES area we are now delivering in Chilcompton and Henstridge and are supporting the areas of Bruton, Castle Cary and Wincanton to develop their youth work offer via a research project. B&NES Community infrastructure levy funding and Town and Parish Councils continue to who fund this work in B&NES. We were successful in bidding for Safer Streets funding to develop work in Bath city centre supporting the new youth space and work violence against girls and young women.
- The most serious event of our year was the murder of a young people in the Radstock area which was well known to staff on a professional level but also through personal connections. This impacted on the whole organisation, the way the staff responded to this terrible situation was amazing and I could not be prouder of the way we dealt with and reacted to young people, parents, and other stakeholders.

FINANCIAL REVIEW

Financial position

The organisation has had a successful third year and accumulated a surplus, this has meant the organisation has been able to place significant funds in reserves ensuring the future sustainability of the organisation. This has led to further development in the infrastructure to meet the demands of a growing organisation.

The core contract currently underpins the financial stability, but the financial risk has been spread across all programmes, as we head in to the last year of the core contract before commissioning.

Restricted funds in relation to grants and government restricted funding are £88,444 as at 31 March 2023.

The key significant event this year re financial was the departure of the financial manager and the move to digitalise all finances using XERO software. This has been problematic at times. The organisation has now appointed a new financial manager who started in August.

Report of the Trustees
for the Year Ended 31 March 2023

FINANCIAL REVIEW

Principal funding sources

- Early Help commissioned contract with Bath and North East Somerset Council
- Higher needs SEND funding with Bath College
- Youth Work funded by Town and Parish Councils a commissioning youth work and CIL funding from Bath and North East Somerset Council
- The Charity has also received a number of grants and donations from local and national grant funding charities and initiatives.

Reserves policy

At 31 March 2023, total funds held were £657,833 of which £88,444 are held in restricted funds and £125,000 in designated funds. Funds of £71,728 are held as fixed assets. Free reserves are £372,661.

The reserve policy was reviewed and updated by Trustees.

The charity will continue to work towards developing the reserve to ensure long term sustainability.

Separate from the Reserve we have created a designated fund for transition which aligns with the end of the B&NES contract (taken from Reserve Policy):

"YCSW was established as a Public Service Mutual and its first 5 years of operation is supported by a significant contract by Bath and North East Somerset and supported through a transition agreement. At the end of the 5-year contract YCSW will need to ensure it has a lasting infrastructure and this period will be a significant transition with associated costs".

This designated fund for the transition will incorporate:

- Provision for management continuity
- IT infrastructure
- Legal costs
- Cost related to retention of Southside Youth Hub
- Other transition related costs

The target for the designated fund for transition is £125,000 by 2024, this target has been achieved and has been set aside for any transition in 2023-24, when this fund will begin to be utilised.

This figure will be reviewed annually to ensure it meets the potential costs of transition.

Further designated budgets maybe assigned within the YSCW strategic plan."

Going concern

As noted under 'Principal risks and uncertainties', the original early help commission and licences, associated with the formation of YCSW, comes to an end on 4 November 2024. This contract has an annual value of £517k and was originally the only source of income; total turnover has since grown to £1.8m through the development of wider services. There is some uncertainty about what the recommissioning of this core contract will result in, but YCSW is in an excellent position to be successful in this future tender. Whatever the outcome, reliance on this income has been significantly reduced. Key contracts for services provided by BANES have already been extended beyond this transition point and reserves have been built to manage the transition of other key resources such as property leases. Whilst this upcoming transition will be significant for YCSW, the Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Principal risks and uncertainties

YCSW has a five year strategy and business plan, updated quarterly, each program area has an operational plan. A financial risk assessment is updated and reviewed quarterly. YCSW is 4's years old and therefore coming to the 5th year of operation, most of the leases, original spinout early help commission and licenses end after 5 years on 4 November 2024. The coming year will be a focus on ensuring our leases and licenses are renewed and/or extended, the core contract will be re tendered for and we are confident that we are in an excellent position to be successful. The back room services agreement which supplies IT, CCTV, telephone services will be extended to Nov 2027.

Factors likely to affect future financial performance or position

The chief factor effecting financial position in the coming 18 months is the recommission of the spin out Early help contract, although this will not affect the coming financial year. The organisation is clearly in a strong financial position with or without this contract and we will be testing our financial stability over the coming 6 months .

Report of the Trustees
for the Year Ended 31 March 2023

PLANS FOR FUTURE PERIODS

The organisation is undertaking a strategic review of its management and business infrastructure and has restructured to meet the needs of the organisation.

- Infrastructure and systems are developed to meet the continued growth of the organisation.
- New management structure is established with job descriptions re written and regraded.
- All non JNC staff will receive a 5% wage increase and JNC youth work team will receive a pay rise alongside national terms and conditions.
- Annual leave and other leave policy has been considered and re written to meet the needs of staff on different terms and conditions of employment.
- Southside youth and community centre to continue to develop community activity to enhance the offer to local people.
- Community cafe is reviewed and remodelled to ensure it is meeting community need and turnover increased to cover core costs.
- Radstock Youth centre lease is agreed and building improvements can begin.
- City centre youth space is further established, and the basement is opened for use.
- Youth Work is further developed and established in South Somerset and Dorset borders.
- Alternative Education programmes particularly Partnership for Learning new model is established and accepted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The constitution was amended to increase from 8 to 10 Trustees to cope with the growing needs of the organisation, one new Trustee were recruited leaving a vacancy. The chair of Trustees also changed this year, but no Trustees left ensuring stability of the organisation.

Organisational structure

The organisation is a registered charity and company limited by Guarantee. It has a Trustee who is the CEO, and one is a staff representee in line with the organisation being a Public Service Mutual.

Trustees were increased from 8 to 10 this year to meet the growing demand and one new Trustees were recruited.

Trustees meet quarterly where they receive reports from the CEO and sub committees, at these meeting Trustees will review the organisation development, receive the subcommittee minutes, requests, and act accordingly.

Policies and procedures are approved by the Board of Trustees, day to day decisions making is delegated to the CEO and the senior management team.

Induction and training of new trustees

All Trustees receive an induction pack which contains the constitution, roles and responsibilities, key policies and expected knowledge and information they need to possess to be an effective trustee. They are also sent regular updates from the charity commission, and these are discussed at the Trustee meeting. Trustee are expected to attend training provided by the local voluntary sector networks which we are members of. Trustee will be expected to undertake equalities and diversity training, safeguarding and child protection and develop knowledge and leadership in fundraising.

The organisation also joined the funding regulator and has developed a Fundraising Policy.

Key management remuneration

Trustees receive regular updates regarding any pay and terms of condition of employment changes, The senior management team developed a matrix approved by Trustees for assessing staff pay and remuneration, this is reviewed on an annual basis and referred to when creating new roles and reviewing pay.

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Relationships with related parties and any other charities and organisations

The organisation is a member of the following networks and organisations:

- 3SG
- Fundraising regulator
- VOSCUR
- Disability Confident employer
- Good employment charter
- Children's and young people network
- SW regional youth work
- Somerset Youth Work Alliance
- Twerton and Whiteway Network
- Learning Partnership BANES
- Business West
- West of England Combine Authority (WECA)

Other charities and organisations we are in partnership with

- Bath City Farm
- Creativity works
- Creative Twerton
- Little lost Robot/Emerge
- The Naturals theatre company
- Off the Record
- City of Bath College
- Project 28
- Avon and Somerset police
- Bath and North East Somerset Council
- Serious Youth Violence unit and Safer Cities
- Bath Bid
- Avon and Somerset Police
- Radstock Town Council
- Mid Somer Norton Town Council
- Timsbury Parish Council
- Paulton Parish Council
- Westfield Parish Council
- Chilcompton Parish Council
- Henstridge Parish Council

The organisation works with other network members to deliver its charitable aims and draws up terms of reference and partnership agreements to help ensure the work is delivered successfully. If there is a lead partner, and financial involvement a contract will be drawn up.

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.

Fund-raising Standards Information

The charity does not carry out significant fundraising activities and does not undertake direct marketing. All fundraising activities are monitored by the CEO and the Trustees and a Fundraising Policy is in place. The charity does not use a professional fund-raiser or commercial participator. The charity has not received any complaints about its fundraising.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11953689 (England and Wales)

Registered Charity number

1186059

Registered office

Southside Youth Hub
Kelson View
Whiteway
Bath
BA2 1NR

Report of the Trustees
for the Year Ended 31 March 2023

Trustees

Ms J Fielder
C D Gerrish
R F Hopkins
Ms G Millar
Ms T L Pike
Rev A S Pitt
Ms S Reynolds (resigned 6.7.22)
Ms R E Walker
Miss S A May (appointed 15.5.23)
Mrs D Chadda (appointed 15.5.23)
M A Bandalli (appointed 12.12.22)

Senior management personnel

Chief Executive Officer - Ms T L Pike
Senior Operational Lead - Mr S Plummer

Auditors

Sumer Audit
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Youth Connect South West for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

AUDITORS

The auditors, Sumer Audit, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 4 December 2023 and signed on its behalf by:



.....
Rev A S Pitt - Trustee

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Opinion

We have audited the financial statements of Youth Connect South West (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the charity and the provision of youth services, we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, employment law, Companies Act 2006 and Charity Law, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charity. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, management override, and potential lack of segregation of duties. Audit procedures performed by the audit engagement team included:

- discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- understanding and review of management's internal controls designed to prevent and detect irregularities, and fraud;
- review of the minutes of the Trustees meetings;
- review of tax compliance;
- designing audit procedures to incorporate unpredictability;
- performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- review of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management about actual and potential litigation and claims;
- testing transactions entered into outside of the normal course of the charity's business; and
- identifying and testing journal entries, in particular any journal entries with fraud characteristics such as journals with round numbers.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and the transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Gare FCA DChA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Date: ...6.December.2023....

Youth Connect South West

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	17,307	169,390	186,697	314,311
Charitable activities	6				
Youth and Community Services		1,596,655	-	1,596,655	1,165,226
Social enterprise - Cafe		37,621	-	37,621	34,573
Other trading activities	4	2,775	-	2,775	2,827
Investment income	5	295	-	295	-
Total		<u>1,654,653</u>	<u>169,390</u>	<u>1,824,043</u>	<u>1,516,937</u>
EXPENDITURE ON					
Charitable activities	7				
Youth and Community Services		1,586,723	253,503	1,840,226	1,294,174
Social enterprise - Cafe		17,964	-	17,964	17,619
Total		<u>1,604,687</u>	<u>253,503</u>	<u>1,858,190</u>	<u>1,311,793</u>
NET INCOME/(EXPENDITURE)		49,966	(84,113)	(34,147)	205,144
RECONCILIATION OF FUNDS					
Total funds brought forward		519,423	172,557	691,980	486,836
TOTAL FUNDS CARRIED FORWARD		<u>569,389</u>	<u>88,444</u>	<u>657,833</u>	<u>691,980</u>

Youth Connect South West (Registered number: 11953689)

Balance Sheet
31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	15	71,728	53,356
CURRENT ASSETS			
Debtors: amounts falling due within one year	16	476,605	663,824
Debtors: amounts falling due after more than one year	16	-	2,407
Cash at bank and in hand		492,159	586,599
		<u>968,764</u>	<u>1,252,830</u>
CREDITORS			
Amounts falling due within one year	17	(382,659)	(614,206)
NET CURRENT ASSETS		<u>586,105</u>	<u>638,624</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>657,833</u>	<u>691,980</u>
NET ASSETS		<u>657,833</u>	<u>691,980</u>
FUNDS	20		
Unrestricted funds:			
General fund		444,389	394,423
Designated fund - transition costs		125,000	125,000
		<u>569,389</u>	<u>519,423</u>
Restricted funds		<u>88,444</u>	<u>172,557</u>
TOTAL FUNDS		<u>657,833</u>	<u>691,980</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2023..... and were signed on its behalf by:



.....
C D Gerrish - Trustee

Youth Connect South West

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(56,088)	286,909
Net cash (used in)/provided by operating activities		<u>(56,088)</u>	<u>286,909</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(47,691)	(62,225)
Sale of tangible fixed assets		9,044	-
Interest received		295	-
Net cash used in investing activities		<u>(38,352)</u>	<u>(62,225)</u>
Change in cash and cash equivalents in the reporting period		<u>(94,440)</u>	<u>224,684</u>
Cash and cash equivalents at the beginning of the reporting period		<u>586,599</u>	<u>361,915</u>
Cash and cash equivalents at the end of the reporting period		<u><u>492,159</u></u>	<u><u>586,599</u></u>

The notes form part of these financial statements

Youth Connect South West

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

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

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(34,147)	205,144
Adjustments for:		
Depreciation charges	20,275	12,367
Interest received	(295)	-
Decrease/(increase) in debtors	189,626	(410,182)
(Decrease)/increase in creditors	(231,547)	479,580
Net cash (used in)/provided by operations	<u>(56,088)</u>	<u>286,909</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	586,599	(94,440)	492,159
	<u>586,599</u>	<u>(94,440)</u>	<u>492,159</u>
Total	<u>586,599</u>	<u>(94,440)</u>	<u>492,159</u>

Youth Connect South West

Notes to the Financial Statements for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

Youth Connect South West is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address and principle activities of the charity can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

Going concern

As noted within Trustees Report under 'Principal risks and uncertainties', the original early help commission and licences, associated with the formation of YCSW, comes to an end on 4 November 2024. This contract has an annual value of £517k and was originally the only source of income; total turnover has since grown to £1.8m through the development of wider services. There is some uncertainty about what the recommissioning of this core contract will result in, but YCSW is in an excellent position to be successful in this future tender. Whatever the outcome, reliance on this income has been significantly reduced. Key contracts for services provided by BANES have already been extended beyond this transition point and reserves have been built to manage the transition of other key resources such as property leases. Whilst this upcoming transition will be significant for YCSW, the Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

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

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Youth Connect South West

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

All costs are allocated between the expenditure categories in the Statement of financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Support costs, including governance costs, are apportioned on the basis of estimated aggregate time expended on each activity.

Tangible fixed assets

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

Fixtures and fittings	- 25% on straight line basis
Motor vehicles	- 20% on straight line basis
Computer equipment	- 25% on straight line basis

Financial instruments

The charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the risk section of the trustees annual report for information on how risks are managed. The charity does not have any non basic financial instruments.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Retirement benefits to employees are also provided by the Local Government Pension Scheme ('LGPS'). This is a defined benefit scheme. The LGPS is a funded multi-employer scheme and the assets are held separately in separate trustee administered funds. The LGPS is managed by Avon Pension Fund. On termination all the assets and liabilities of the charity will be subsumed by the Council into its pot within the Pension Fund, and the Pension Fund will not request a termination payment from the charity. Therefore Bath and North East Somerset Council are liable for the LGPS deficit and as such any deficit on the scheme is not recognised in these accounts. The LGPS is treated as a defined contribution scheme in these accounts.

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. DONATIONS AND LEGACIES			
		2023	2022
		£	£
Donations and grants		<u>186,697</u>	<u>314,311</u>
4. OTHER TRADING ACTIVITIES			
		2023	2022
		£	£
Other income		<u>2,775</u>	<u>2,827</u>
5. INVESTMENT INCOME			
		2023	2022
		£	£
Deposit account interest		<u>295</u>	<u>-</u>
6. INCOME FROM CHARITABLE ACTIVITIES			
		2023	2022
		£	£
Grants	Activity		
	Youth and Community Services	10,500	30,105
Youth work contract sessions and other support	Youth and Community Services	1,569,454	1,120,848
Souths Youth Hub lettings	Youth and Community Services	16,701	14,273
Cafe sales	Social enterprise - Cafe	37,621	34,573
		<u>1,634,276</u>	<u>1,199,799</u>
Grants received, included in the above, are as follows:			
		2023	2022
		£	£
Kickstart		<u>10,500</u>	<u>30,105</u>
7. CHARITABLE ACTIVITIES COSTS			
	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Youth and Community Services	1,427,767	412,459	1,840,226
Social enterprise - Cafe	17,964	-	17,964
	<u>1,445,731</u>	<u>412,459</u>	<u>1,858,190</u>
8. DIRECT COSTS OF CHARITABLE ACTIVITIES			
		2023	2022
		£	£
Staff costs		1,187,053	832,857
Activities and session delivery costs		102,985	114,284
Premises		101,850	22,776
Travel		8,090	12,050
Sundries		4,172	1,017
Cafe purchases and repairs		21,306	17,619
Depreciation		20,275	12,367
		<u>1,445,731</u>	<u>1,012,970</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Youth and Community Services	<u>375,484</u>	<u>36,975</u>	<u>412,459</u>

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

	2023 Youth and Community Services £	2022 Total activities £
Wages	225,303	200,051
Social security	15,761	16,620
Pensions	29,671	26,068
Insurance	11,809	9,185
Postage, IT and stationery	20,819	8,544
Advertising	2,108	2,147
HR, wellbeing and training	29,651	21,690
Irrecoverable VAT	40,362	-
Auditor's remuneration	29,898	14,518
Legal fees	7,077	-
	<u>412,459</u>	<u>298,823</u>

10. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Auditor's remuneration - Auditing of the accounts	10,530	8,965
Auditor's remuneration - Other non-audit services	19,368	5,553
Depreciation - owned assets	20,275	12,367
Operating lease - rent	5,500	-
	<u>55,673</u>	<u>26,885</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee, T Pike, is employed by the Charity, as per the Charity's constitution, as Chief Executive Officer, and earned gross salary of £48,784 (2022: £47,944) and employers pension contribution of £11,318 (2022: £11,123).

The Trustee, R Walker, is employed by the Charity as a youth worker and is the staff representative on the board from 6 July 2021, and earned gross salary of £23,213 (2022: £15,455) and employers pension contribution of £995 (2022: £1,004).

The Trustee, S Reynolds, was employed by the Charity as a youth worker and was the staff representative on the board until 6 July 2021, and earned gross salary of £6,395 and employers pension contribution of £1,484.

The above only receive remuneration in respect of staff members under their contracts of employment, and not in respect of their role as trustees.

There were no other trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,261,853	924,134
Social security costs	97,532	65,748
Other pension costs	98,403	85,714
	<u>1,457,788</u>	<u>1,075,596</u>

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

	2023	2022
Management	3	4
Business team	6	5
Targeted	17	16
Youth Work	16	13
Learning for Work	10	7
Southside	7	7
Partnership for Learning	4	-
Education Support Services	2	-
	<u>65</u>	<u>52</u>

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

Key management personnel for the charity comprises the Trustees, the Chief Executive Officer, the operational manager and the business manager. The total employee benefits for key management personnel of the charity were £178,897 (2022: £165,610).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	110,961	203,350	314,311
Charitable activities			
Youth and Community Services	1,165,226	-	1,165,226
Social enterprise - Cafe	34,573	-	34,573
Other trading activities	2,827	-	2,827
Total	<u>1,313,587</u>	<u>203,350</u>	<u>1,516,937</u>
EXPENDITURE ON			
Charitable activities			
Youth and Community Services	1,121,478	172,696	1,294,174
Social enterprise - Cafe	14,236	3,383	17,619
Total	<u>1,135,714</u>	<u>176,079</u>	<u>1,311,793</u>
NET INCOME	177,873	27,271	205,144
Transfers between funds	49,863	(49,863)	-
Net movement in funds	227,736	(22,592)	205,144
RECONCILIATION OF FUNDS			
Total funds brought forward	291,687	195,149	486,836
TOTAL FUNDS CARRIED FORWARD	<u>519,423</u>	<u>172,557</u>	<u>691,980</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. GOVERNMENT GRANT INCOME

	2023	2022
	£	£
Bath and North East Somerset Council - grants	8,000	120,830
H M Revenue and Customs - kickstart funding	10,500	30,105
Home Office	67,454	-

There were no unfulfilled conditions or other contingencies attached to these grants. The charity has not directly benefited from any other forms of government assistance.

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	29,145	33,865	4,186	67,196
Additions	10,497	-	37,194	47,691
Disposals	(9,044)	-	-	(9,044)
At 31 March 2023	30,598	33,865	41,380	105,843
DEPRECIATION				
At 1 April 2022	4,888	7,906	1,046	13,840
Charge for year	6,558	6,773	6,944	20,275
At 31 March 2023	11,446	14,679	7,990	34,115
NET BOOK VALUE				
At 31 March 2023	19,152	19,186	33,390	71,728
At 31 March 2022	24,257	25,959	3,140	53,356

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	320,524	491,045
Other debtors	14,312	-
Prepayments and accrued income	141,769	172,779
	476,605	663,824

DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Accrued income	-	2,407

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,282	23,076
Social security and other taxes	50,921	68,825
Other creditors	633	18,106
Accruals and deferred income	327,823	504,199
	382,659	614,206

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	22,000	-
Between one and five years	51,333	-
	73,333	-

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	71,728	-	71,728	53,356
Current assets	880,320	88,444	968,764	1,252,830
Current liabilities	(382,659)	-	(382,659)	(614,206)
	569,389	88,444	657,833	691,980

20. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	394,423	49,966	444,389
Designated fund - transition costs	125,000	-	125,000
	519,423	49,966	569,389
Restricted funds			
Southside Community Library	1,535	(1,535)	-
Grow it, Cook it	300	(300)	-
Quartet Community Grant	1,005	(1,005)	-
Wesport - Outreach	1,135	(1,135)	-
MSN rotary	935	(935)	-
Wellbeing	-	20,000	20,000
Section 106 and Community Infrastructure Levy funding	91,671	(43,745)	47,926
Wesport - Crime reduction through Sport	3,378	(3,378)	-
Bath Rotary club - Hair and beauty course	384	(384)	-
Bath Rotary club	1,500	(1,500)	-
School for Social Enterprise	119	(119)	-
Effective Transitions	70,595	(50,077)	20,518
	172,557	(84,113)	88,444
TOTAL FUNDS	691,980	(34,147)	657,833

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,654,653	(1,604,687)	49,966
Restricted funds			
Southside Community Library	-	(1,535)	(1,535)
Youth work	20,380	(20,380)	-
Grow it, Cook it	-	(300)	(300)
Quartet Community Grant	14,130	(15,135)	(1,005)
Wesport - Outreach	-	(1,135)	(1,135)
COVID inequalities	4,000	(4,000)	-
MSN rotary	-	(935)	(935)
Wellbeing	20,000	-	20,000
Section 106 and Community Infrastructure			
Levy funding	-	(43,745)	(43,745)
Wesport - Crime reduction through Sport	4,934	(8,312)	(3,378)
Bath Rotary club - Hair and beauty course	-	(384)	(384)
Bath Rotary club	-	(1,500)	(1,500)
School for Social Enterprise	7,500	(7,619)	(119)
Placement funding	16,820	(16,820)	-
Effective Transitions	-	(50,077)	(50,077)
Music	5,000	(5,000)	-
Safer streets	67,454	(67,454)	-
Warm spaces	250	(250)	-
Young People's Specific Trips Funding	600	(600)	-
Cost of living crisis	1,400	(1,400)	-
Bath City Centre Building Fund	4,762	(4,762)	-
Other small restricted funds	2,160	(2,160)	-
	<hr/>	<hr/>	<hr/>
	169,390	(253,503)	(84,113)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,824,043	(1,858,190)	(34,147)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	166,687	177,873	49,863	394,423
Designated fund - transition costs	125,000	-	-	125,000
	<u>291,687</u>	<u>177,873</u>	<u>49,863</u>	<u>519,423</u>
Restricted funds				
Southside Community Library	2,000	(465)	-	1,535
Mobile Bus start up costs	5,647	(5,647)	-	-
Youth work	5,750	(5,750)	-	-
Grow it, Cook it	4,976	(4,676)	-	300
Quartet Community Grant	-	1,005	-	1,005
Wesport - Outreach	2,710	(1,575)	-	1,135
Affordable food projects	2,852	(2,852)	-	-
Police Community Trust Action fund	2,000	(2,000)	-	-
MSN rotary	1,535	(600)	-	935
Wellbeing	1,000	(1,000)	-	-
Annett Trust	500	(500)	-	-
Section 106 and Community Infrastructure Levy funding	166,179	(74,508)	-	91,671
Wesport - Crime reduction through Sport	-	3,378	-	3,378
Bath Rotary club - Hair and beauty course	-	384	-	384
Bath Rotary club	-	1,500	-	1,500
Children In need - Electric minibus & extras	-	40,819	(40,819)	-
Serious Youth violence -"Tarmac" Grant	-	9,044	(9,044)	-
School for Social Enterprise	-	119	-	119
Effective Transitions	-	70,595	-	70,595
	<u>195,149</u>	<u>27,271</u>	<u>(49,863)</u>	<u>172,557</u>
TOTAL FUNDS	<u>486,836</u>	<u>205,144</u>	<u>-</u>	<u>691,980</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,313,587	(1,135,714)	177,873
Restricted funds			
Southside Community Library	-	(465)	(465)
Mobile Bus start up costs	-	(5,647)	(5,647)
Youth work	-	(5,750)	(5,750)
Grow it, Cook it	-	(4,676)	(4,676)
Quartet Community Grant	2,000	(995)	1,005
Palace of Wonder	4,770	(4,770)	-
DHI	4,958	(4,958)	-
Wesport - Outreach	-	(1,575)	(1,575)
Affordable food projects	-	(2,852)	(2,852)
Police Community Trust Action fund	-	(2,000)	(2,000)
MSN rotary	-	(600)	(600)
Wellbeing	-	(1,000)	(1,000)
Annett Trust	-	(500)	(500)
Section 106 and Community Infrastructure Levy funding	-	(74,508)	(74,508)
WECA - CEC transition funding	9,934	(9,934)	-
Bath Rotary club - halloween event	300	(300)	-
Wesport - Crime reduction through Sport	5,104	(1,726)	3,378
High Sherriff event	1,500	(1,500)	-
Bath Rotary club - Hair and beauty course	1,000	(616)	384
Bath Rotary Club - Shed	1,000	(1,000)	-
Bath Rotary club	1,500	-	1,500
Children In need - Electric minibus & extras	41,221	(402)	40,819
BANES - Healthwatch	4,741	(4,741)	-
Serious Youth violence - "Tarmac" Grant	9,044	-	9,044
School for Social Enterprise	7,500	(7,381)	119
Café Salaries	1,000	(1,000)	-
Placement funding	10,667	(10,667)	-
Effective Transitions	97,111	(26,516)	70,595
	<u>203,350</u>	<u>(176,079)</u>	<u>27,271</u>
TOTAL FUNDS	<u>1,516,937</u>	<u>(1,311,793)</u>	<u>205,144</u>

Restricted funds

Southside Community Library - funding from BANES for Southside community library including IT equipment, storage, furniture and event costs.

Mobile Bus start up costs - funding from BANES for the start up costs for the mobile bus

Youth Work - donations from various organisations for the provision of youth work.

Palace of wonder - support the provision of early mental health support for anxious children and young people

Wesport- Outreach - Funding to deliver an outreach programme and online support to young people in hard to reach communities

Affordable food projects - to contribute towards supporting families and individuals in Whiteway and Twerton.

COVID inequalities - BANES funding for inequalities

Police Community Trust action fund - funding to tackle issues in their local area relating to the priorities set out in the Police Crime Plan.

Serious Youth Violence - Music project - funding to help prevent serious youth violence through music

Youth Connect South West

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

Serious Youth Violence - Graffiti project - funding to help prevent serious youth violence through graffiti art project

MSN Rotary Club - funding to support the young people in BANES through the purchase of laptops, assistance technology, short college courses and driving lessons

Section 106 and Community Infrastructure Levy funding - funding for Bath youth work

WECA - CEC transition funding - funding for garden project

Bath rotary club - funding for various events and courses.

Wesport - funding for crime reduction through sport

Children in need - funding received for a minibus and other items

BANES healthwatch - funding for healthwatch project

Serious Youth Violence - Tarmac project - funding to help prevent serious youth violence through the improvements to the skatepark

Café salaries - to fund the kitchen manager salary

School for social enterprise - funding for the café

Placement funding - funding for community events coordinator (in 2022) and for a Café intern (in 2023).

Effective Transitions - funding to deliver targeted transition support to enable disadvantaged young people in Key Stage 4 to achieve sustained engagement in high-quality post-16 destinations.

Cost of living - funding from WPD

Wellbeing - funding for a wellbeing worker.

Quartet community grant - various grants from Quartet including for kayaking courses, skate parks and training, the Arts and lunchclubs

Music - funding for music tutors and funding from the Violence Reduction unit for a music worker.

Safer streets - funding from the Home Office for safer streets

Warm spaces - funding to provide a warm space

Young peoples specific trips funding - funding trip costs

Bath City centre building fund - funding for the bath centre building

Designated funds

This designated fund is for:

- Provision for Management continuity
- IT infrastructure
- Legal costs
- Cost related to retention of Southside Youth Hub
- Other transition related costs

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

21. EMPLOYEE BENEFIT OBLIGATIONS

The charity is a member of the Avon Pension Fund, a Local Government Pension Scheme, which is a defined benefit scheme. In these accounts it is treated as a defined contribution scheme as Bath and North East Somerset Council are liable for the deficit. The cost for the period was £68,769 (2022: £75,438).

The charity also makes payments to The People's Pension, a defined contribution scheme. The cost for the period was £29,634 (2022: £10,878).

At the balance sheet date contributions of £nil (2022: £9,265) were payable to the schemes.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

YOUTH CONNECT SOUTH WEST

England & Wales - Charity number 1186059

Accounts

REGISTERED COMPANY NUMBER: 11963689 (England and Wales)
REGISTERED CHARITY NUMBER: 1186059

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2022
for
Youth Connect South West

**Monahans
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA**

Youth Connect South West

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for the Year Ended 31 March 2022

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**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To act as a resource for young people up to the age of 25 living in the United Kingdom 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) relieving unemployment; (d) providing recreational and leisure activities 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.

The promotion of social inclusion for the public benefit by preventing young people from becoming socially excluded, relieving the needs of those young people who are socially excluded and assisting them to integrate into society.

Report of the Trustees
for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Significant activities

The charity aims to support young people in B&NES and the Southwest by providing high quality, excellent programmes of support, we believe by developing and growing the organisation we can reach more young people and their families/carers to enable them to grow to be the best they can be.

Our Vision and Mission are:

Vision - Delivering inspiring youth services that young people want to be part of

Mission - Supporting young people to enjoy today, prepare for tomorrow and become the people they want to be

The organisation works with young people through a range of different programmes:

- Youth Work
- Targeted Youth Support
- Alternative Education for young people with Special Educational Needs and Disability
- Employability
- Early Help
- Southside Youth and Community Centre
- Volunteering, Apprenticeships and Work Experience

The range of issues we have seen have been significant during this year and throughout the aftermath of COVID for everyone, these include:

- Increased anxiety and mental health issues relating to COVID and war in Europe
- Cost and access to transport
- Rural isolation
- Poverty and inequality
- Financial management
- Food poverty

The YCSW Training and Induction Policies have been reviewed and updated, the training plan sets out the organisations intentions to develop, support and train staff, with core training and development opportunities.

The YCSW Equality, Diversity and Inclusion Policy has been reviewed and became a core part of the strategic plan. All programmes of work are monitored and evaluated through a quality assurance system, with annual reviews. Staff are set targets which are monitored by line managers in supervision.

All young people's Interventions are recorded on a core database from which reports are produced on a quarterly basis.

Quarterly reports are produced which include numerical target measures, as well as case studies highlighting good practise. Newsletters are produced by all programmes internally and externally, these are aimed at staff, young people, funders, and the public.

Staff performance and sickness are both monitored and discussed at management meetings and reported to Trustees quarterly meeting via the Human Resources (HR) Sub-Group.

Staff are also supported by an Employee Assistance and Wellbeing Programme and offered a 'VIV Up' staff benefits platform.

Staff welfare has become particularly important and now where this has been identified for support some staff receive facilitated group supervision.

This year the People's Pension employee contribution was increased to 6%

Public benefit

The Trustees have paid due regard to the Charity Commission's Guidance on Public Benefit in deciding what activities the charity should undertake. The Trustees consider that they have acted in the public benefit.

Report of the Trustees
for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity has met its charitable objects through the activities of the organisation.

This year the difference made through our Alternative Education Programme for students with SEND has been significant with:

- 90% of young people working towards Maths and English qualifications, many of whom have recently sat exams at the appropriate level
- 54% of those who completed the Programme in 2021, have moved onto further training or full-time college, 31% have gained full-time employment

Beneficiaries of our Targeted Support Service have felt that they have benefited from our support with:

- 100% of the young people rating the support they received as brilliant or good
- 100% of the young people we supported reported that they had improved physical and emotional health after our 1:1 support
- 97% of the young people we supported reported that their emotional resilience increased
- 97% of the young people we supported reported that they felt safer

Our Employability Team offered over 3198 young people support, through this work the number of young people out of education or employment (NEET) was reduced from 2.7% to 1.8% in Bath and North East Somerset.

Our Youth Work Team provided positive activities and curriculum based work to hundreds of young people through 23 sessions a week.

Our Community Events Programme worked with over 465 members of the community in Whiteway through a range of activities promoting social inclusion. Our new Community Parents and Toddlers Group has enabled us to support more local parents, we have provided older peoples lunches and an activity group, coupled with our food poverty initiatives. We have been able to make a real difference in Whiteway.

The organisation restructured to be able to support organisational growth, this enabled YCSW to grow by 30 % percentage in this financial year.

Our most significant activities and achievements this year are:

- The Early Help commissioned contract with B&NES Council is maintained and delivering high quality outcomes for young people.
- COVID has continued to impact on the young people we work with leaving a legacy of mental health problems and fear of going out. We have continued to seek different opportunities to support young people to be the best they can be.
- Southside Youth and Community Centre reopened and has had a successful year. The Café has proved popular and is increasing its income each month. The Chief Executive Officer (CEO) started a School for Social Entrepreneurs' Programme which has brought income and fresh ideas to develop the café. The Centre, with the aid of the Bath Spa student intern, has developed a range of community groups and events, we plan to develop this work further.
- Alternative Education has continued to flourish, and the range of programmes has increased to include Learning 4 Work, Partnership 4 Learning, Education Support and bespoke extended support packages.
- Early Help has been extended with specific pieces of work supporting vulnerable young people, including hospital educated and home educated young people.
- Employability has been established has a separate programme with a range of projects funded externally, this has meant a reduction in young people 'not in education employment and training' (NEET) in Bath and North East Somerset. Realising Talent has successfully continued and is now reaching the third year of this programme.
- Youth Work has grown and developed with the emergence of opportunities outside of the B&NES area. B&NES Community Infrastructure Levy funding and Town and Parish Councils continue to fund this work which has never been more important. Funding has also come from Serious Youth Violence Programmes which has enabled the development of Detached Youth Work for those most at risk.

YCSW continues to grow and deliver more opportunities for young people through the programmes we provide.

Feedback from commissioners and funders of this work recognise the charities efforts to develop its programs and activities and further meet the need for services for young people.

Feedback from young people and local communities is positive and they appreciate the efforts of the charity to support young people.

Overall, the charity has continued to made excellent progress meeting its objectives and the organisation continues to thrive and grow.

Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

Financial position

The organisation has had a successful third year with a surplus, this has meant the organisation has been able to place significant funds in reserves ensuring the sustainability of the organisation.

This has led to the ability to further develop the infrastructure to meet the demands of a growing organisation.

The core contract currently underpins the financial stability, but the financial risk is spread across all programmes; as we grow this will become even more balanced.

Significant events that have affected financial performance and financial position during the period, include:

- The continuing impact of COVID and the emergence from COVID restrictions, the organisation dealt with this well and all programmes and funding continued.
- Southside Youth and Community Centre reopened after a period of loss of letting income, which hasn't fully recovered, a different more sustainable model has been developed to cover the costs of the centre.

The Charity applied for COVID recovery funding for loss of income for the Café which it successfully received.

The organisation has established a 3-year Strategic Plan and an annual Business Plan, and a Financial Risk Assessment so we are able to achieve and monitor our goals. A Financial Risk Strategy has also been developed.

The most significant factor likely to affect our financial performance is to ensure, where ever possible, that a full cost recovery model is implemented to ensure a sustainable organisation. It is recognised that some areas of the Charity are more reliant on grants than others and the Trustees have made a strategic decision to support these areas when required.

Principal funding sources

- Early Help commissioned contract with Bath and North East Somerset Council
- Higher needs SEND funding with Bath College
- Youth Work funded by Town and Parish Councils a commissioning youth work and CIL funding from Bath and North East Somerset Council
- The Charity has also received a number of grants and donations from local and national grant funding charities and initiatives.

Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

Reserves policy

At 31 March 2022, total funds held were £891,980 of which £172,557 are held in restricted funds and £125,000 in designated funds. Funds of £53,356 are held as fixed assets. Free reserves are £341,067.

The Reserve Policy was reviewed and updated by Trustees. YCSW seeks to hold a reserve ranging from £250,000 - £500,000, current reserves are £341,067 and are well within our target range. The Charity will continue to work towards developing the reserve to ensure long term sustainability. YCSW have identified the need for reserves for the following financial risks:

1) The risk of unforeseen emergency or other unexpected need for funds, e.g., an unexpected large repair bill for the Mobile Youth Hub or the need to adapt service provision because of Covid-19.

2) Covering unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence. Given the current management structure there is a particular concern regarding the provision of management cover should key management staff become long-term sick.

3) The need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding from a grant is received. There is particular concern regarding two contract arrangements where payments have been late. Separate from the Reserve we have created a designated fund for transition which aligns with the end of the B&NES contract (taken from Reserve Policy):

"YCSW was established as a Public Service Mutual and its first 5 years of operation is supported by a significant contract by Bath and North East Somerset and supported through a transition agreement. At the end of the 5-year contract YCSW will need to ensure it has a lasting infrastructure and this period will be a significant transition with associated costs."

This designated fund for the transition will incorporate:

- Provision for management continuity
- IT infrastructure
- Legal costs
- Cost related to retention of Southside Youth Hub
- Other transition related costs

The target for the designated fund for transition is £125,000 by 2024, this target has been achieved and has been set aside for transition. It is anticipated in 2022 a significant amount of the transition fund will be spent on IT infrastructure and remodelling of the financial systems. This may mean funds from Reserves will be moved into the Transition fund.

This figure will be reviewed annually to ensure it meets the potential costs of transition.

Further designated budgets maybe assigned within the YSCW Strategic Plan

PLANS FOR FUTURE PERIODS

The organisation is undertaking a strategic review of its management and business infrastructure to enable the further development of the growth model.

Growth plans include:

- Infrastructure and systems review to be conducted to meet the continued growth of the organisation.
- Southside Youth and Community Centre to increase grants to ensure a place for the local community to come.
- Radstock Youth Centre is opened as a second site for Alternative Education and Youth Work
- City Centre Youth Project is opened and established for unemployed young people and youth activity
- Youth Work is established in South Somerset and Dorset borders
- Alternative Education Programmes are embedded and externally evaluated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

Trustees are recruited through an interview process, following applications made in response to either advertisements in our newsletter and public media; or word of mouth from current trustees/staff/volunteers. Trustee appointments can be ratified at any meeting of the Trustees, and are formally adopted at the Annual General Meeting (AGM).

This year there was a replacement of the Staff Trustee.

**Report of the Trustees
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The organisation has a Trustee who is the CEO, and one is a Staff Representative in line e in line with the organisation being a Public Service Mutual.

Trustees meet quarterly where they receive reports from the CEO and sub groups, at these meeting Trustees review the organisation development, receive the sub group minutes, requests, and act accordingly.

Policies and procedures are approved by the Trustees Board, day to day decision making is delegated to the CEO and the Senior Management Team.

Induction and training of new trustees

All Trustees undertook an induction into the charity purposes, objects, and main activities of the charity. Trustees also undertook training regarding Trustee's roles and responsibilities.

Trustees will be taking part in a Business Development Programme to ensure the future viability and sustainability of the Charity.

Key management remuneration

Trustees receive regular updates regarding any pay and terms of condition of employment changes. The Senior Management Team developed a matrix for assessing staff pay and remuneration, this is reviewed on an annual basis and referred to when creating new roles and reviewing pay.

Relationships with related parties and any other charities and organisations

YCSW is a member of the following networks and organisations:

- 3SG
- Employer's Link
- Fundraising Regulator
- VOSCUR
- Children's and Young People's Network
- South West Regional Youth Work
- Centre for Youth Impact
- South West Regional Meeting for Employment
- Twerton and Whiteway Network
- B&NES' Youth Unemployment Network

Other charities and organisations we are in partnership with:

- Bath City Farm
- Creativity Works
- The Naturals Theatre Company
- Off the Record
- Clean Slate
- City of Bath College
- Bath Rugby Community Foundation
- Developing Health and Independence /Project 28
- Avon and Somerset Police

The organisation works with other network members to deliver its charitable aims and draws up terms of reference and partnership agreements to help ensure the work is delivered successfully. If there is a lead partner and financial involvement a contract will be drawn up.

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.

Fund-raising Standards Information

The charity does not carry out significant fundraising activities and does not undertake direct marketing. All fundraising activities are monitored by the CEO and the Trustees and a Fundraising Policy is in place. The charity does not use a professional fund-raiser or commercial participator. The charity has not received any complaints about its fundraising.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
11953689 (England and Wales)

Registered Charity number
1186059

Report of the Trustees
for the Year Ended 31 March 2022

Registered office
Southside Youth Hub
Kelson View
Whiteway
Bath
BA2 1NR

Trustees
Ms J Fielder
C D Gerrish
R F Hopkins
Ms G Miller
Ms T L Pike
Rev A S Pitt
Ms S Reynolds (resigned 6.7.21)
Ms R E Walker (appointed 6.7.21)

Senior management personnel
Chief Executive Officer - Ms T L Pike
Senior Operational Lead - Mr S Plummer

Auditors
Monahans
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Youth Connect South West for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

Approved by order of the board of trustees on 2/11/22 and signed on its behalf by:


R F Hopkins - Trustee

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Opinion

We have audited the financial statements of Youth Connect South West (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are Independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the charity and the provision of youth services, we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, employment law, Companies Act 2006 and Charity Law, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charity. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, management override, and potential lack of segregation of duties. Audit procedures performed by the audit engagement team included:

- discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- understanding and review of management's internal controls designed to prevent and detect irregularities, and fraud;
- review of the minutes of the Trustees meetings;
- review of tax compliance;
- designing audit procedures to incorporate unpredictability;
- performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- review of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management about actual and potential litigation and claims;
- testing transactions entered into outside of the normal course of the charity's business; and
- identifying and testing journal entries, in particular any journal entries with fraud characteristics such as journals with round numbers.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and the transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

James Gare FCA DChA (Senior Statutory Auditor)
for and on behalf of Monahans
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Date:

Youth Connect South West

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	110,961	203,350	314,311	313,907
Charitable activities					
Youth and Community Services		1,165,226	-	1,165,226	850,337
Social enterprise - Cafe		34,573	-	34,573	-
Other trading activities	4	2,827	-	2,827	3,344
Total		1,313,587	203,350	1,516,937	1,167,588
EXPENDITURE ON					
Charitable activities	6				
Youth and Community Services		1,121,478	172,696	1,294,174	823,900
Social enterprise - Cafe		14,236	3,383	17,619	-
Total		1,135,714	176,079	1,311,793	823,900
NET INCOME		177,873	27,271	205,144	343,688
Transfers between funds	18	49,863	(49,863)	-	-
Net movement in funds		227,736	(22,592)	205,144	343,688
RECONCILIATION OF FUNDS					
Total funds brought forward		291,687	195,149	486,836	143,148
TOTAL FUNDS CARRIED FORWARD		519,423	172,557	691,980	486,836

The notes form part of these financial statements

Youth Connect South West (Registered number: 11953689)

Balance Sheet
31 March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	14	53,356	3,498
CURRENT ASSETS			
Debtors: amounts falling due within one year	15	663,824	256,049
Debtors: amounts falling due after more than one year	15	2,407	-
Cash at bank and in hand		586,599	381,915
		<u>1,252,830</u>	<u>617,964</u>
CREDITORS			
Amounts falling due within one year	16	(614,206)	(134,626)
NET CURRENT ASSETS		<u>638,624</u>	<u>483,338</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>691,980</u>	<u>486,836</u>
NET ASSETS		<u>691,980</u>	<u>486,836</u>
FUNDS	18		
Unrestricted funds:			
General fund		394,423	166,887
Designated fund - transition costs		125,000	125,000
		<u>519,423</u>	<u>291,887</u>
Restricted funds		<u>172,557</u>	<u>195,149</u>
TOTAL FUNDS		<u>691,980</u>	<u>486,836</u>

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

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



.....
C D Gerrish - Trustee

The notes form part of these financial statements

Youth Connect South West

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	286,909	276,813
Net cash provided by operating activities		<u>286,909</u>	<u>276,813</u>
Cash flows from Investing activities			
Purchase of tangible fixed assets		(62,225)	(569)
Net cash used in investing activities		<u>(62,225)</u>	<u>(569)</u>
Change in cash and cash equivalents in the reporting period		<u>224,684</u>	<u>276,244</u>
Cash and cash equivalents at the beginning of the reporting period		<u>361,915</u>	<u>85,671</u>
Cash and cash equivalents at the end of the reporting period		<u><u>586,599</u></u>	<u><u>361,915</u></u>

The notes form part of these financial statements

Youth Connect South West

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

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	205,144	343,688
Adjustments for:		
Depreciation charges	12,367	1,040
(Increase)/decrease in debtors	(410,182)	263,518
Increase/(decrease) in creditors	479,580	(331,433)
Net cash provided by operations	286,909	276,813

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	361,915	224,684	586,599
	<u>361,915</u>	<u>224,684</u>	<u>586,599</u>
Total	<u>361,915</u>	<u>224,684</u>	<u>586,599</u>

The notes form part of these financial statements

Youth Connect South West

Notes to the Financial Statements for the Year Ended 31 March 2022

1. STATUTORY INFORMATION

Youth Connect South West is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address and principle activities of the charity can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

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

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories in the Statement of financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Support costs, including governance costs, are apportioned on the basis of estimated aggregate time expended on each activity.

Tangible fixed assets

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

Fixtures and fittings	- 25% on straight line basis
Motor vehicles	- 20% on straight line basis

Youth Connect South West

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment - 25% on straight line basis

Financial Instruments

The charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the risk section of the trustees annual report for information on how risks are managed. The charity does not have any non basic financial instruments.

Debtors

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

Cash at bank and In hand

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

Creditors and provisions

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

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Retirement benefits to employees are also provided by the Local Government Pension Scheme ('LGPS'). This is a defined benefit scheme. The LGPS is a funded multi-employer scheme and the assets are held separately in separate trustee administered funds. The LGPS is managed by Avon Pension Fund. On termination all the assets and liabilities of the charity will be subsumed by the Council into its pot within the Pension Fund, and the Pension Fund will not request a termination payment from the charity. Therefore Bath and North East Somerset Council are liable for the LGPS deficit and as such any deficit on the scheme is not recognised in these accounts. The LGPS is treated as a defined contribution scheme in these accounts.

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	314,311	313,907
	<u> </u>	<u> </u>

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Other Income	2,827	3,344
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
		£	£
Grants	Activity		
Youth work sessions and other support	Youth and Community Services	30,105	-
Contract for services	Youth and Community Services	600,268	316,916
Souths Youth Hub lettings	Youth and Community Services	520,580	525,395
Cafe sales	Youth and Community Services	14,273	8,026
	Social enterprise - Cafe	34,573	-
		<u> </u>	<u> </u>
		1,199,799	850,337
		<u> </u>	<u> </u>

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

	2022	2021
	£	£
Kickstart	30,105	-
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Youth and Community Services	995,351	298,823	1,294,174
Social enterprise - Cafe	17,619	-	17,619
	<u> </u>	<u> </u>	<u> </u>
	1,012,970	298,823	1,311,793
	<u> </u>	<u> </u>	<u> </u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	832,857	548,467
Activities and session delivery costs	114,284	34,548
Premises	22,776	12,465
Travel	12,050	4,684
Printing and stationery	-	120
Sundries	1,017	586
Other staff costs	-	60
Cafe purchases and repairs	17,619	-
Depreciation	12,367	1,040
	<u> </u>	<u> </u>
	1,012,970	601,970
	<u> </u>	<u> </u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Youth and Community Services	<u>284,305</u>	<u>14,518</u>	<u>298,823</u>

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

	2022 Youth and Community Services £	2021 Total activities £
Wages	200,051	143,085
Social security	16,620	12,391
Pensions	26,068	24,317
Insurance	9,185	8,007
Postage, IT and stationery	8,544	3,328
Advertising	2,147	8,196
HR, wellbeing and training	21,690	9,211
Auditor's remuneration	14,518	13,395
	<u>298,823</u>	<u>221,930</u>

9. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Auditor's remuneration - Auditing of the accounts	8,965	7,850
Auditor's remuneration - Other non-audit services	5,553	5,545
Depreciation - owned assets	<u>12,367</u>	<u>1,040</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee, T Pike, is employed by the Charity, as per the Charity's constitution, as Chief Executive Officer, and earned gross salary of £47,944 (2021: £47,945) and employers pension contribution of £11,123 (2021: £11,123).

The Trustee, S Reynolds, was employed by the Charity as a youth worker and was the staff representative on the board until 6 July 2021, and earned gross salary of £6,395 (2021: £22,168) and employers pension contribution of £1,484 (2021: £5,143).

The Trustee, R Walker, is employed by the Charity as a youth worker and is the staff representative on the board from 6 July 2021, and earned gross salary of £15,455 and employers pension contribution of £1,004.

The above only receive remuneration in respect of staff members under their contracts of employment, and not in respect of their role as trustees.

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

Trustees' expenses

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

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	924,134	603,356
Social security costs	65,748	45,507
Other pension costs	85,714	79,397
	<u>1,075,596</u>	<u>728,260</u>

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

	2022	2021
Management	4	4
Business team	5	6
Targeted	16	12
Youth work	13	10
Learning 4 work	7	5
Southside	7	4
	<u>52</u>	<u>41</u>

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

Key management personnel for the charity comprises the Trustees, the Chief Executive Officer and the operational manager. The total employee benefits for key management personnel of the charity were £117,947 (2021: £137,488).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,632	271,275	313,907
Charitable activities			
Youth and Community Services	850,337	-	850,337
Other trading activities	3,344	-	3,344
Total	<u>896,313</u>	<u>271,275</u>	<u>1,167,588</u>
EXPENDITURE ON			
Charitable activities			
Youth and Community Services	731,629	92,271	823,900
NET INCOME	164,684	179,004	343,688
RECONCILIATION OF FUNDS			
Total funds brought forward	127,003	16,145	143,148
TOTAL FUNDS CARRIED FORWARD	<u>291,687</u>	<u>195,149</u>	<u>486,836</u>

Youth Connect South West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. GOVERNMENT GRANT INCOME

	2022	2021
	£	£
Bath and North East Somerset Council - grants	120,830	237,443
National lottery	-	9,968
H M Revenue and Customs - kickstart funding	30,105	-

There were no unfulfilled conditions or other contingencies attached to these grants/contracts. The charity has not directly benefited from any other forms of government assistance.

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2021	971	4,000	-	4,971
Additions	28,174	29,865	4,186	62,225
At 31 March 2022	<u>29,145</u>	<u>33,865</u>	<u>4,186</u>	<u>67,196</u>
DEPRECIATION				
At 1 April 2021	340	1,133	-	1,473
Charge for year	4,548	6,773	1,046	12,367
At 31 March 2022	<u>4,888</u>	<u>7,906</u>	<u>1,046</u>	<u>13,840</u>
NET BOOK VALUE				
At 31 March 2022	<u>24,257</u>	<u>25,959</u>	<u>3,140</u>	<u>53,356</u>
At 31 March 2021	<u>631</u>	<u>2,867</u>	<u>-</u>	<u>3,498</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	491,045	209,937
Prepayments and accrued income	172,779	46,112
	<u>663,824</u>	<u>256,049</u>

DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Accrued income	<u>2,407</u>	<u>-</u>

Youth Connect South West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	23,076	2,052
Social security and other taxes	68,825	18,927
VAT	-	2,247
Other creditors	18,106	12,409
Accruals and deferred income	504,199	98,991
	<u>614,206</u>	<u>134,626</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	53,356	-	53,356	3,498
Current assets	1,072,029	180,801	1,252,830	617,964
Current liabilities	(605,962)	(8,244)	(614,206)	(134,626)
	<u>519,423</u>	<u>172,557</u>	<u>691,980</u>	<u>486,836</u>

18. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	166,887	177,873	49,863	394,423
Designated fund - transition costs	125,000	-	-	125,000
	<u>291,887</u>	<u>177,873</u>	<u>49,863</u>	<u>519,423</u>
Restricted funds				
Southside Community Library	2,000	(465)	-	1,535
Mobile Bus start up costs	5,647	(5,647)	-	-
Youth work	5,750	(5,750)	-	-
Grow it, Cook it	4,976	(4,676)	-	300
Quartet Community Grant	-	1,005	-	1,005
Wesport - Outreach	2,710	(1,575)	-	1,135
Affordable food projects	2,852	(2,852)	-	-
Police Community Trust Action fund	2,000	(2,000)	-	-
MSN rotary	1,535	(600)	-	935
Wellbeing	1,000	(1,000)	-	-
Annett Trust	500	(500)	-	-
Section 106 and Community Infrastructure Levy funding	166,179	(74,508)	-	91,671
Wesport - Crime reduction through Sport	-	3,378	-	3,378
Bath Rotary club - Hair and beauty course	-	384	-	384
Bath Rotary club -	-	1,500	-	1,500
Children In need - Electric minibus & extras	-	40,819	(40,819)	-
Serious Youth violence - "Tarmac" Grant	-	9,044	(9,044)	-
School for Social Enterprise	-	119	-	119
Effective Transitions	-	70,595	-	70,595
	<u>195,149</u>	<u>27,271</u>	<u>(49,863)</u>	<u>172,557</u>
TOTAL FUNDS	<u>486,836</u>	<u>205,144</u>	<u>-</u>	<u>691,980</u>

Youth Connect South West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,313,587	(1,135,714)	177,873
Restricted funds			
Southside Community Library	-	(465)	(465)
Mobile Bus start up costs	-	(5,647)	(5,647)
Youth work	-	(5,750)	(5,750)
Grow it, Cook it	-	(4,676)	(4,676)
Quartet Community Grant	2,000	(995)	1,005
Palace of Wonder	4,770	(4,770)	-
DHI	4,958	(4,958)	-
Wesport - Outreach	-	(1,575)	(1,575)
Affordable food projects	-	(2,852)	(2,852)
Police Community Trust Action fund	-	(2,000)	(2,000)
MSN rotary	-	(600)	(600)
Wellbeing	-	(1,000)	(1,000)
Annett Trust	-	(500)	(500)
Section 106 and Community Infrastructure Levy funding	-	(74,508)	(74,508)
WECA - CEC transition funding	9,934	(9,934)	-
Bath Rotary club - halloween event	300	(300)	-
Wesport - Crime reduction through Sport	5,104	(1,726)	3,378
High Sherriff event	1,500	(1,500)	-
Bath Rotary club - Hair and beauty course	1,000	(616)	384
Bath Rotary Club - Shed	1,000	(1,000)	-
Bath Rotary club -	1,500	-	1,500
Children In need - Electric minibus & extras	41,221	(402)	40,819
BANES - Healthwatch	4,741	(4,741)	-
Serious Youth violence -"Tarmac" Grant	9,044	-	9,044
School for Social Enterprise	7,500	(7,381)	119
Café Salaries	1,000	(1,000)	-
Placement funding	10,667	(10,667)	-
Effective Transitions	97,111	(26,516)	70,595
	<u>203,350</u>	<u>(176,079)</u>	<u>27,271</u>
TOTAL FUNDS	<u>1,516,937</u>	<u>(1,311,793)</u>	<u>205,144</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	127,003	164,684	(125,000)	166,687
Designated fund - transition costs	-	-	125,000	125,000
	<u>127,003</u>	<u>164,684</u>	<u>-</u>	<u>291,687</u>
Restricted funds				
Southside Community Library	5,000	(3,000)	-	2,000
Radstock Youth Hub women's project	998	(998)	-	-
Mobile Bus start up costs	5,647	-	-	5,647
Youth work	4,500	1,250	-	5,750
Grow it, Cook it	-	4,976	-	4,976
Wesport - Outreach	-	2,710	-	2,710
Affordable food projects	-	2,852	-	2,852
Police Community Trust Action fund	-	2,000	-	2,000
MSN rotary	-	1,535	-	1,535
Wellbeing	-	1,000	-	1,000
Annett Trust	-	500	-	500
Section 106 and Community Infrastructure Levy funding	-	166,179	-	166,179
	<u>16,145</u>	<u>179,004</u>	<u>-</u>	<u>195,149</u>
TOTAL FUNDS	<u>143,148</u>	<u>343,688</u>	<u>-</u>	<u>486,836</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	898,313	(731,629)	164,684
Restricted funds			
Southside Community Library	-	(3,000)	(3,000)
Radstock Youth Hub women's project	-	(998)	(998)
Youth work	10,708	(9,458)	1,250
Knife Crime	5,252	(5,252)	-
Grow it, Cook it	4,876	-	4,876
Quartet Community Grant	4,750	(4,750)	-
Palace of Wonder	2,390	(2,390)	-
Wesport - Outreach	2,760	(50)	2,710
Affordable food projects	2,920	(68)	2,852
COVID response	9,968	(9,968)	-
Police Community Trust Action fund	4,000	(2,000)	2,000
Serious Youth Violence - Music Project	6,098	(6,098)	-
Serious Youth Violence - Graffiti Project	2,580	(2,580)	-
IAG	4,000	(4,000)	-
Midsomer Norton Lions Club	250	(250)	-
Holiday food	6,500	(6,500)	-
MSN rotary	3,000	(1,465)	1,535
Wellbeing	1,000	-	1,000
Annett Trust	500	-	500
Section 106 and Community Infrastructure			
Levy funding	199,643	(33,464)	166,179
	<u>271,275</u>	<u>(92,271)</u>	<u>179,004</u>
TOTAL FUNDS	<u><u>1,167,588</u></u>	<u><u>(823,900)</u></u>	<u><u>343,688</u></u>

Restricted funds

Southside Community Library - funding from BANES for Southside community library including IT equipment, storage, furniture and event costs.

Radstock Youth Hub women's project - funding from Radstock Town Council to run a young women's project

Mobile Bus start up costs - funding from BANES for the start up costs for the mobile bus

Youth Work - donations from the Medlock Trust and Henry Hoare and Co for the provision of youth work.

Palace of wonder - support the provision of early mental health support for anxious children and young people

Wesport- Outreach - Funding to deliver an outreach programme and online support to young people in hard to reach communities

Affordable food projects - to contribute towards supporting families and individuals in Whiteway and Twerton.

COVID response - National lottery funding for detached youth work

Police community trust action fund - funding to tackle issues in their local area relating to the priorities set out in the Police Crime Plan.

Serious Youth Violence - Music project - funding to help prevent serious youth violence through music

Serious Youth Violence - Graffiti project - funding to help prevent serious youth violence through graffiti art project

MSN Rotary Club - funding to support the young people in BANES through the purchase of laptops, assistance technology, short college courses and driving lessons

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

18. MOVEMENT IN FUNDS - continued

IAG - funding for two young people to join the Youth Independent Advisory Group

Holiday food - to provide food during the school holidays

Section 106 and Community Infrastructure Levy funding - funding for Bath youth work

WECA - CEC transition funding - funding for garden project

Bath rotary club - funding has been received for halloween event, courses, shed

Wesport - funding for crime reduction through sport

Children In need - funding received for a minibus and other items

BANES healthwatch - funding for healthwatch project

Serious Youth Violence - Tarmac project - funding to help prevent serious youth violence through the improvements to the skatepark

Café salaries - to fund the kitchen manager salary

School for social enterprise - funding for the café

Placement funding - funding for community events coordinator

Effective Transitions - funding to deliver targeted transition support to enable disadvantaged young people in Key Stage 4 to achieve sustained engagement in high-quality post-16 destinations.

Designated funds

This designated fund is for:

- Provision for Management continuity
- IT infrastructure
- Legal costs
- Cost related to retention of Southside Youth Hub
- Other transition related costs

Transfers between funds

Transfers relate to fixed assets purchased from restricted funds.

19. EMPLOYEE BENEFIT OBLIGATIONS

The charity is a member of the Avon Pension Fund, a Local Government Pension Scheme, which is a defined benefit scheme. In these accounts it is treated as a defined contribution scheme as Bath and North East Somerset Council are liable for the deficit. The cost for the period was £75,438 (2021: £75,629).

The charity also makes payments to The People's Pension, a defined contribution scheme. The cost for the period was £10,878 (2021: £3,569).

At the balance sheet date contributions of £9,265 (2021: £11,694) were payable to the schemes.

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

20. RELATED PARTY DISCLOSURES

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

YOUTH CONNECT SOUTH WEST

England & Wales - Charity number 1186059

Accounts

REGISTERED COMPANY NUMBER: 11953689 (England and Wales)
REGISTERED CHARITY NUMBER: 1186059

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
Youth Connect South West

MHA Monahans
Statutory Auditors
38-42 Newport Street
Swindon
Wiltshire
SN1 3DR

Youth Connect South West

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for the Year Ended 31 March 2021**

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Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To act as a resource for young people up to the age of 25 living in the United Kingdom 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) relieving unemployment; (d) providing recreational and leisure activities 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.

The promotion of social inclusion for the public benefit by preventing young people from becoming socially excluded, relieving the needs of those young people who are socially excluded and assisting them to integrate into society.

Significant activities

The charity aims to support young people in B&NES and the Southwest by providing high quality, excellent programs for young people, we believe by developing and growing the organisation we can reach more young people and their families/carers to enable them to grow to be the best they can be.

Our Vision and Mission are:

- o Vision - Delivering Inspiring youth services that young people want to be part of
- o Mission - Supporting young people to enjoy today, prepare for tomorrow and become the people they want to be

The organisations work with young people through a range of different programs:

- Youth work
- Alternative Education for young people with SEND.
- Employability
- Early help
- Southside youth and community centre.

The range of issues have been significant during this challenging year for everyone, these include:

- COVID
- Increased anxiety and mental health issues
- Digital poverty
- Access to food and support for people on low incomes
- Isolation and loneliness
- Serious Youth violence and anti-social behaviour

By supporting and working with young people to overcome these challenges we believe we further the aims of the charity.

The organisations insists that all staff receive regular supervision and an annual a professional development review.

The Training Policy and training plan sets out the organisations intentions to develop and train staff, with core training and development opportunities.

All programmes are monitored and evaluated through a quality assurance system, with annual reviews. Staff are set targets which are monitored by line managers in supervision. All young people interventions are recorded on a core database which reports are produced on a quarterly basis.

Quarterly reports include meeting numerical targets as well as case studies highlighting practise.

Staffs performance and sickness are discussed at management meeting and reported to Trustees quarterly meeting via the HR subgroup.

Staff are also supported by employee assistance and wellbeing program.

Newsletters are produced by all programs internally and externally, these are aimed at staff, young people, funders, and the public.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

Report of the Trustees
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity has met its charitable objects through the activities of the organisation.

The organisation restructured to be able to support organisational growth, this enabled YCSW to grow by 3.5% percentage in this financial year.

- The Early help commissioned contract with Bath and North East Somerset Council is maintained and delivering high quality outcomes for young people.

- COVID had had a massive impact on the way we delivered and continue to deliver services, however staff were resourceful and determined.

- Southside was closed for the majority of time and in the second lock down our café provider left, we took the decision to run it ourselves, early days but the café appears to be running well.

- L4W continued to run due to the SEND duty, Early help and other programs such as Realising Talent became outside, telephone and online delivery with a triage system to ensure the most vulnerable received regular if not daily contact, Southside closed as directed.

- Youth work became outreach supporting vulnerable young people who weren't home for whatever reasons giving safe messages, this increased with extra COVID response funding and a thanks to all our Town and Parish Councils who fund this work, as they were and are fully supportive of our approaches thought out the whole pandemic.

- The team found funding for food and essentials parcels, laptops, and tablets for our vulnerable families, signed compassionate communities and supported social care in delivering food parcel.

- A few bright moments with the Halloween scary trail and Christmas Grotto which local families to Southside really appreciated.

- Despite the pandemic we have continue to grow and deliver more services and programs to young people that we can be proud of. The future 18 months will be challenging, and young people will have a lot to deal with, we need to ensure that we are ready and able to meet that challenge.

Feedback from commissioners and funders of this work appreciate the effort and perseverance of staff to deliver work and support to young people.

Overall the charity has made excellent progress meeting its objectives and continues to grow.

FINANCIAL REVIEW

Financial position

The organisation has had a successful second year with a surplus on unrestricted funds of £164,684. This has meant the organisation has been able to place significant funds in reserves ensuring the sustainability of the organisation.

This has led to the ability to further develop the infrastructure to meet the demands of a growing organisation.

The core contract currently underpins the financial stability as we grow this will become more balanced and core costs will be spread across all contracts.

Restricted funds held at 31 March 2021 in relation to grants and government restricted funding are £195,149.

Significant events that have affected financial performance and financial position during the period and the principle risks and uncertainties are:

The key significant effect has been the impact of COVID, the organisation dealt with this well and all programmes and funding continued.

However, the Southside youth and community centre were closed for most of this financial year which resulted in loss of income from letting, anchor tenants and the café provider also left.

The Charity applied for COVID recovery funding for loss of income for the building and was successful, we also received a small amount of furlough for two part time members of staff.

A business continuity and risk plan were developed and reviewed to assess the organisational financial risk, as a whole organisation we continued to grow and develop and received positive feedback from funders and commissioners regarding our resilience and ability to support our young people.

The organisation is currently undertaking strategic analysis and development of the organisation working towards a new strategic plan both organisationally and financially which it expects to have completed by March 2022.

The most significant factor likely to effect financial performance is the need to ensure the full cost recovery model is implemented to ensure a sustainable organisation. This will ensure that the organisation infrastructure has sufficient capacity to support the expected growth.

The reopening of Southside youth and community centre has meant letting income is increasing, we also took the decision to run our own cafe.

Report of the Trustees
for the Year Ended 31 March 2021

FINANCIAL REVIEW

Principal funding sources

The Early help commissioned contract with Bath and North East Somerset Council, plus contacts for youth work and other programs with a number of parish councils and Bath College are the charity's principle funding sources. The charity has also received a number of grants and donations from local and national grant making charities.

Reserves policy

At 31 March 2021, total funds held were £486,836 of which £195,149 are held in restricted funds and £125,000 in designated funds.

The reserve policy has been agreed and approved by Trustees at the Trustee management meeting on 5 October 2020, the adoption of this policy was immediate, and finance has been placed in reserves. The charity will continue to work towards developing the reserve required by maintaining full cost recovery model on all programs and analysing programs that are not covering all costs to ensure sustainability.

Current free reserves are £167,000, this is slightly over the £146,000 required in our reserves policy. Given the level of organisation growth we are in the process of reviewing the Reserve Policy and expect the required level of reserves to increase above £167,000.

Separate from the reserve we have created a designated fund for transition at the end of the BANES contract the following (taken from Reserve Policy):

"YCSW was established as a Public Service Mutual and its first 5 years of operation is supported by a significant contract by Bath and North East Somerset and supported through a transition agreement. At the end of the 5-year contract YCSW will need to ensure it has a lasting infrastructure and this period will be a significant transition with associated costs. This designated fund for the transition will incorporate:

- Provision for Management continuity
- IT infrastructure
- Legal costs
- Cost related to retention of Southside Youth Hub
- Other transition related costs

The target for the designated fund for transition is £125,000 by 2024, this target has been achieved and we will set aside £125,000 aside for transitions.

This figure will be reviewed annually. Further designated budgets maybe assigned within the YSCW strategic plan. "

PLANS FOR FUTURE PERIODS

The organisation is undertaking a strategic review of its management and business infrastructure to enable the further development of the growth model.

Growth plans include

- Southside youth and community centre to increase its letting and grants to ensure a vibrant place for the local community to come.
- Community cafe has reopened and continues to grow and develop.
- Young Peoples programs are in demand and we expect to see an increase in the following programs in the coming year:

- o Youth work
- o Learning 4 work
- o Partnership 4 learning
- o Employability

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

Trustees are recruited through an interview process, following applications made in response to either advertisements in our newsletter and public media; or word of mouth from current trustees/staff/volunteers. Trustee appointments can be ratified at any meeting of the Trustees, and are formally adopted at the AGM.

There were no new appointments of Trustee in this period.

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity has 8 Trustees, one Trustee is the CEO and one is a staff representee in line with the organisation being a Public Service Mutual.

Trustees meet quarterly where they receive reports from the CEO and sub committees, at these meeting Trustees will review the organisation development, receive the subcommittee minutes, requests, and act accordingly.

Policies and procedures are approved by the Trustees board, day to day decisions making is delegated to the CEO and the senior management team.

Induction and training of new trustees

All Trustees receive an induction pack which contains the constitution, roles and responsibilities, key policies and expected knowledge and information they need to possess to be an effective trustee. They are also sent regular updates from the charity commission and these are discussed at the Trustee meeting. Trustee are expected to attend training provided by the local voluntary sector networks which we are members of. The organisation also joined the funding regulator and developed fundraising Policy.

Trustees also undertook training regarding Trustee's roles and responsibilities.

Trustees will be taking part in a business development program to ensure the future viability and sustainability of the Charity.

Key management remuneration

Trustees supported the senior management team to develop a matrix for assessing staff pay and remuneration, this is reviewed on an annual basis and referred to when creating new roles and reviewing pay.

Relationships with related parties and any other charities and organisations

The organisations is a member of the following networks:

- 3SG
- VOSCUR
- Bath Youth partnership
- Children's and young people network

The organisation works with other network members to deliver its charitable aims and draws up terms of reference and partnership agreements to help ensure the work is delivered successfully. If there is a lead partner and financial involvement a contract will be drawn up.

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.

Fund-raising Standards Information

The charity does not carry out significant fundraising activities and does not undertake direct marketing. All fundraising activities are monitored by the CEO and the trustees and a fundraising policy is in place. The charity does not use a professional fund-raiser or commercial participator. The charity has not received any complaints about its fundraising.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11953689 (England and Wales)

Registered Charity number

1186059

Registered office

Southside Youth Hub
Kelson View
Whiteway
Bath
BA2 1NR

Report of the Trustees
for the Year Ended 31 March 2021

Trustees

Ms J Fielder
C D Gerrish
R F Hopkins
Ms G Millar
Ms T L Pike
Rev A S Pitt
Ms S Reynolds
R E Walker (appointed 6.7.21)

Senior management personnel

Chief Executive Officer - T Pike
Operational manager - S Plummer

Auditors

MHA Monahans
Statutory Auditors
38-42 Newport Street
Swindon
Wiltshire
SN1 3DR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Youth Connect South West for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

AUDITORS

The auditors, MHA Monahans, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

.....
R F Hopkins - Trustee

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Opinion

We have audited the financial statements of Youth Connect South West (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Report of the Independent Auditors to the Members of Youth Connect South West

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the charity and the provision of youth services, we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, employment law, Companies Act 2006 and Charity Law, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charity. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, management override, and potential lack of segregation of duties. Audit procedures performed by the audit engagement team included:

- discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- understanding and review of management's internal controls designed to prevent and detect irregularities, and fraud;
- review of the minutes of the Trustees meetings;
- review of tax compliance;
- designing audit procedures to incorporate unpredictability;
- performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- review of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of the Trustees and third-party advisors about actual and potential litigation and claims;
- testing transactions entered into outside of the normal course of the charity's business; and
- identifying and testing journal entries, in particular any journal entries with fraud characteristics such as journals with round numbers.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and the transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters which we are required to address

The prior year figures are unaudited.

**Report of the Independent Auditors to the Members of
Youth Connect South West**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Steven Fraser (Senior Statutory Auditor)
for and on behalf of MHA Monahans
Statutory Auditors
38-42 Newport Street
Swindon
Wiltshire
SN1 3DR

Date:

Youth Connect South West

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	Year Ended 31.3.21 Total funds £	Period 4.11.19 to 31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	42,632	271,275	313,907	13,077
Charitable activities					
Youth and Community Services	5	850,337	-	850,337	396,864
Other trading activities	4	3,344	-	3,344	-
Total		<u>896,313</u>	<u>271,275</u>	<u>1,167,588</u>	<u>409,941</u>
EXPENDITURE ON					
Raising funds	6	-	-	-	826
Charitable activities					
Youth and Community Services	7	731,629	92,271	823,900	265,967
Total		<u>731,629</u>	<u>92,271</u>	<u>823,900</u>	<u>266,793</u>
NET INCOME		<u>164,684</u>	<u>179,004</u>	<u>343,688</u>	<u>143,148</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		127,003	16,145	143,148	-
TOTAL FUNDS CARRIED FORWARD		<u><u>291,687</u></u>	<u><u>195,149</u></u>	<u><u>486,836</u></u>	<u><u>143,148</u></u>

The notes form part of these financial statements

Youth Connect South West (Registered number: 11953689)

Balance Sheet
31 March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	14	3,498	3,969
CURRENT ASSETS			
Debtors	15	256,049	519,567
Cash at bank and in hand		361,915	85,671
		<u>617,964</u>	<u>605,238</u>
CREDITORS			
Amounts falling due within one year	16	(134,626)	(466,059)
		<u>483,338</u>	<u>139,179</u>
NET CURRENT ASSETS			
		<u>486,836</u>	<u>143,148</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>486,836</u>	<u>143,148</u>
NET ASSETS/(LIABILITIES)			
		<u>486,836</u>	<u>143,148</u>
FUNDS	18		
Unrestricted funds:			
General fund		166,687	127,003
Designated fund - transition costs		125,000	-
		<u>291,687</u>	<u>127,003</u>
Restricted funds		<u>195,149</u>	<u>16,145</u>
TOTAL FUNDS		<u>486,836</u>	<u>143,148</u>

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

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

.....
C D Gerrish - Trustee

Youth Connect South West

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	Year Ended 31.3.21 £	Period 4.11.19 to 31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	276,813	90,073
Net cash provided by operating activities		<u>276,813</u>	<u>90,073</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(569)	(4,402)
Net cash used in investing activities		<u>(569)</u>	<u>(4,402)</u>
Change in cash and cash equivalents in the reporting period		<u>276,244</u>	<u>85,671</u>
Cash and cash equivalents at the beginning of the reporting period		<u>85,671</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting period		<u><u>361,915</u></u>	<u><u>85,671</u></u>

The notes form part of these financial statements

Youth Connect South West

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

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

	Year Ended 31.3.21 £	Period 4.11.19 to 31.3.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	343,688	143,148
Adjustments for:		
Depreciation charges	1,040	433
Decrease/(increase) in debtors	263,518	(519,567)
(Decrease)/increase in creditors	(331,433)	466,059
Net cash provided by operations	<u>276,813</u>	<u>90,073</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	85,671	276,244	361,915
	<u>85,671</u>	<u>276,244</u>	<u>361,915</u>
Total	<u>85,671</u>	<u>276,244</u>	<u>361,915</u>

Youth Connect South West

Notes to the Financial Statements for the Year Ended 31 March 2021

1. STATUTORY INFORMATION

Youth Connect South West is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address and principle activities of the charity can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

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

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories in the Statement of financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particulate activity are allocated directly. Support costs, including governance costs, are apportioned on the basis of estimated aggregate time expended on each activity.

Tangible fixed assets

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

Fixtures and fittings - 25% on straight line basis

Youth Connect South West

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles - 20% on straight line basis

Financial instruments

The charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the risk section of the trustees annual report for information on how risks are managed. The charity does not have any non basic financial instruments.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Redundancy/termination payments

Termination benefits are measured at the best estimate of the expenditure required to settle the obligation at the reporting date. If the expected settlement date of the termination payments is 12 months or more after making the provision and the effect would be material, the present value of the obligation is calculated using an appropriate discount rate.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Retirement benefits to employees are also provided by the Local Government Pension Scheme ('LGPS'). This is a defined benefit scheme. The LGPS is a funded multi-employer scheme and the assets are held separately in separate trustee administered funds. The LGPS is managed by Avon Pension Fund. On termination all the assets and liabilities of the charity will be subsumed by the Council into its pot within the Pension Fund, and the Pension Fund will not request a termination payment from the charity. Therefore Bath and North East Somerset Council are liable for the LGPS deficit and as such any deficit on the scheme is not recognised in these accounts. The LGPS is treated as a defined contribution scheme in these accounts.

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. DONATIONS AND LEGACIES

	Year Ended 31.3.21 £	Period 4.11.19 to 31.3.20 £
Donations	313,907	8,577
Gift aid	-	500
Donated services, facilities and fixed assets	-	4,000
	<u>313,907</u>	<u>13,077</u>

4. OTHER TRADING ACTIVITIES

	Year Ended 31.3.21 £	Period 4.11.19 to 31.3.20 £
Other income	3,344	-
	<u>3,344</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Year Ended 31.3.21 £	Period 4.11.19 to 31.3.20 £
Grants	Youth and Community Services	-	22,781
Youth work sessions and other support	Youth and Community Services	316,916	149,731
Contract for services	Youth and Community Services	525,395	212,966
Souths Youth Hub lettings	Youth and Community Services	8,026	11,386
		<u>850,337</u>	<u>396,864</u>

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

	Year Ended 31.3.21 £	Period 4.11.19 to 31.3.20 £
Bath and North East Somerset council	-	22,781
	<u>-</u>	<u>22,781</u>

Government Grant/Contract Income:

	2021 £	2020 £
Bath and North East Somerset Council - contracts	545,584	230,100
Bath and North East Somerset Council - grants	237,443	-
National lottery	9,968	-

There were no unfulfilled conditions or other contingencies attached to these grants/contracts. The charity has not directly benefited from any other forms of government assistance.

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. RAISING FUNDS

Raising donations and legacies

	Year Ended 31.3.21 £	Period 4.11.19 to 31.3.20 £
Consultancy	-	826
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Youth and Community Services	601,970	221,930	823,900
	<u> </u>	<u> </u>	<u> </u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31.3.21 £	Period 4.11.19 to 31.3.20 £
Staff costs	548,467	174,706
Activities and session delivery costs	34,548	2,237
Insurance	-	3,189
Premises	12,465	9,823
Travel	4,684	2,893
Printing and stationery	120	4,338
Advertising	-	436
Sundries	586	805
Professional fees	-	2,278
Other staff costs	60	1,152
Depreciation	1,040	433
	<u> </u>	<u> </u>
	601,970	202,290
	<u> </u>	<u> </u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Youth and Community Services	208,535	13,395	221,930
	<u> </u>	<u> </u>	<u> </u>

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

	Year Ended 31.3.21 Youth and Community Services £	Period 4.11.19 to 31.3.20 Total activities £
Wages	143,085	46,714
Social security	12,391	4,384
Pensions	24,317	9,888
Insurance	8,007	-
Postage, IT and stationery	3,328	-
Advertising	8,196	-
HR, wellbeing and training	9,211	-
Auditor's remuneration	13,395	-
	<u> </u>	<u> </u>
Carried forward	221,930	60,986

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. SUPPORT COSTS - continued

	Year Ended 31.3.21 Youth and Community Services £	Period 4.11.19 to 31.3.20 Total activities £
Brought forward	221,930	60,986
Accountancy and legal fees	-	2,691
	<u>221,930</u>	<u>63,677</u>

10. NET INCOME/(EXPENDITURE)

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

	Year Ended 31.3.21 £	Period 4.11.19 to 31.3.20 £
Auditor's remuneration - Auditing of the accounts	7,850	-
Auditor's remuneration - Other non-audit services	5,545	-
Depreciation - owned assets	1,040	433
Accountancy and independent examination	-	1,500
	<u> </u>	<u> </u>

11. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee, T Pike, is employed by the Charity, as per the Charity's constitution, as Chief Executive Officer, and earned gross salary of £47,945 (2020: £19,488) and employers pension contribution of £11,123 (2020: £4,511).

The Trustee, S Reynolds, is employed by the Charity as a youth worker and is the staff representative on the board, and earned gross salary of £22,168 (2020: £10,104) and employers pension contribution of £5,143 (2020: £2,338).

The above only receive remuneration in respect of staff members under their contracts of employment, and not in respect of their role as trustees.

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

Trustees' expenses

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

12. STAFF COSTS

	Year Ended 31.3.21 £	Period 4.11.19 to 31.3.20 £
Wages and salaries	603,356	189,429
Social security costs	45,507	13,864
Other pension costs	79,397	32,399
	<u>728,260</u>	<u>235,692</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. STAFF COSTS - continued

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

	Year Ended 31.3.21	Period 4.11.19 to 31.3.20
Management	4	3
Business team	6	3
Targeted	12	10
Youth work	10	8
Learning 4 work	5	4
Southside	4	2
	<u>41</u>	<u>30</u>

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

Key management personnel for the charity comprises the Trustees, the Chief Executive Officer and the operational manager. The total employee benefits for key management personnel of the charity were £137,488 (2020: £59,386).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,000	9,077	13,077
Charitable activities			
Youth and Community Services	369,317	27,547	396,864
Total	<u>373,317</u>	<u>36,624</u>	<u>409,941</u>
EXPENDITURE ON			
Raising funds	826	-	826
Charitable activities			
Youth and Community Services	245,488	20,479	265,967
Total	<u>246,314</u>	<u>20,479</u>	<u>266,793</u>
NET INCOME	<u>127,003</u>	<u>16,145</u>	<u>143,148</u>
TOTAL FUNDS CARRIED FORWARD	<u>127,003</u>	<u>16,145</u>	<u>143,148</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2020	402	4,000	4,402
Additions	569	-	569
	<hr/>	<hr/>	<hr/>
At 31 March 2021	971	4,000	4,971
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2020	100	333	433
Charge for year	240	800	1,040
	<hr/>	<hr/>	<hr/>
At 31 March 2021	340	1,133	1,473
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2021	631	2,867	3,498
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	302	3,667	3,969
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	209,937	512,199
Prepayments and accrued income	46,112	7,368
	<hr/>	<hr/>
	256,049	519,567
	<hr/> <hr/>	<hr/> <hr/>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	2,052	4,754
Social security and other taxes	18,927	10,822
VAT	2,247	105,247
Other creditors	12,409	8,971
Accruals and deferred income	98,991	336,265
	<hr/>	<hr/>
	134,626	466,059
	<hr/> <hr/>	<hr/> <hr/>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	3,498	-	3,498	3,969
Current assets	422,815	195,149	617,964	605,238
Current liabilities	(134,626)	-	(134,626)	(466,059)
	<hr/>	<hr/>	<hr/>	<hr/>
	291,687	195,149	486,836	143,148
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Youth Connect South West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	127,003	164,684	(125,000)	166,687
Designated fund - transition costs	-	-	125,000	125,000
	<u>127,003</u>	<u>164,684</u>	-	<u>291,687</u>
Restricted funds				
Southside Community Library	5,000	(3,000)	-	2,000
Radstock Youth Hub women's project	998	(998)	-	-
Mobile Bus start up costs	5,647	-	-	5,647
Youth work	4,500	1,250	-	5,750
Grow it, Cook it	-	4,976	-	4,976
Wesport - Outreach	-	2,710	-	2,710
Affordable food projects	-	2,852	-	2,852
Police Community Trust Action fund	-	2,000	-	2,000
MSN rotary	-	1,535	-	1,535
Wellbeing	-	1,000	-	1,000
Annett Trust	-	500	-	500
Section 106 and Community Infrastructure Levy funding	-	166,179	-	166,179
	<u>16,145</u>	<u>179,004</u>	-	<u>195,149</u>
TOTAL FUNDS	<u>143,148</u>	<u>343,688</u>	-	<u>486,836</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	896,313	(731,629)	164,684
Restricted funds			
Southside Community Library	-	(3,000)	(3,000)
Radstock Youth Hub women's project	-	(998)	(998)
Youth work	10,708	(9,458)	1,250
Knife Crime	5,252	(5,252)	-
Grow it, Cook it	4,976	-	4,976
Quartet Community Grant	4,750	(4,750)	-
Palace of Wonder	2,390	(2,390)	-
Wesport - Outreach	2,760	(50)	2,710
Affordable food projects	2,920	(68)	2,852
COVID response	9,968	(9,968)	-
Police Community Trust Action fund	4,000	(2,000)	2,000
Serious Youth Violence - Music Project	6,098	(6,098)	-
Serious Youth Violence - Graffiti Project	2,560	(2,560)	-
IAG	4,000	(4,000)	-
Midsomer Norton Lions Club	250	(250)	-
Holiday food	6,500	(6,500)	-
MSN rotary	3,000	(1,465)	1,535
Wellbeing	1,000	-	1,000
Annett Trust	500	-	500
Section 106 and Community Infrastructure Levy funding	199,643	(33,464)	166,179
	<u>271,275</u>	<u>(92,271)</u>	<u>179,004</u>
TOTAL FUNDS	<u>1,167,588</u>	<u>(823,900)</u>	<u>343,688</u>

Youth Connect South West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.3.20 £
Unrestricted funds		
General fund	127,003	127,003
Restricted funds		
Southside Community Library	5,000	5,000
Radstock Youth Hub women's project	998	998
Mobile Bus start up costs	5,647	5,647
Youth work	4,500	4,500
	<hr/>	<hr/>
	16,145	16,145
	<hr/>	<hr/>
TOTAL FUNDS	143,148	143,148
	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	373,317	(246,314)	127,003
Restricted funds			
Crush project	3,579	(3,579)	-
Set up funding	4,547	(4,547)	-
Southside Community Library	5,000	-	5,000
Radstock Youth Hub women's project	998	-	998
Southside	10,000	(10,000)	-
Mobile Bus start up costs	8,000	(2,353)	5,647
Youth work	4,500	-	4,500
	<hr/>	<hr/>	<hr/>
	36,624	(20,479)	16,145
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	409,941	(266,793)	143,148
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Restricted funds

Crush Project - Crush is a 10 week awareness raising and support programme to help young people make safe and healthy relationship

Set up funding - funding from BANES to cover the charity's initial costs

Southside Community Library - funding from BANES for Southside community library including IT equipment, storage, furniture and event costs.

Radstock Youth Hub women's project - funding from Radstock Town Council to run a young women's project

Southside - funding from BANES for Southside

Mobile Bus start up costs - funding from BANES for the start up costs for the mobile bus

Youth Work - donations from the Medlock Trust and Henry Hoare and Co for the provision of youth work.

Palace of wonder - support the provision of early mental health support for anxious children and young people

Wesport- Outreach - Funding to deliver an outreach programme and online support to young people in hard to reach communities

Youth Connect South West

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

Affordable food projects - to contribute towards supporting families and individuals in Whiteway and Twerton.

COVID response - National lottery funding for detached youth work

Police community trust action fund - funding to tackle issues in their local area relating to the priorities set out in the Police Crime Plan.

Serious Youth Violence - Music project - funding to help prevent serious youth violence through music

Serious Youth Violence - Graffiti project - funding to help prevent serious youth violence through graffiti art project

MSN Rotary Club - funding to support the young people in BANES through the purchase of laptops, assistance technology, short college courses and driving lessons

IAG - funding for two young people to join the Youth Independent Advisory Group

Holiday food - to provide food during the school holidays

Section 106 and Community Infrastructure Levy funding - funding for Bath youth work

Designated funds

This designated fund is for:

- Provision for Management continuity
- IT infrastructure
- Legal costs
- Cost related to retention of Southside Youth Hub
- Other transition related costs

19. EMPLOYEE BENEFIT OBLIGATIONS

The charity is a member of the Avon Pension Fund, a Local Government Pension Scheme, which is a defined benefit scheme. In these accounts it is treated as a defined contribution scheme as Bath and North East Somerset Council are liable for the deficit. The cost for the period was £75,629 (2020: £31,878).

The charity also makes payments to The People's Pension, a defined contribution scheme. The cost for the period was £3,569 (2020: £355).

At the balance sheet date contributions of £11,694 (2020: £8,156) were payable to the schemes.

20. RELATED PARTY DISCLOSURES

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