

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

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

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Cash Flow Statement	15
Notes to the Financial Statements	16 to 27

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	6				
Youth and Community Services		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	12,374	-	12,374	1,967
Total		<u>2,676,149</u>	<u>455,157</u>	<u>3,131,306</u>	<u>2,174,868</u>
EXPENDITURE ON					
Charitable activities	7				
Youth and Community Services		2,372,775	245,013	2,617,788	2,220,467
Social enterprise - Cafe		3,156	-	3,156	16,252
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		446,579	149,403	595,982	657,833
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

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)
NET CURRENT ASSETS		<u>1,061,110</u>	<u>539,721</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,106,344	595,982
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>
		746,797	446,579
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>

The notes form part of these financial statements

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 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.

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
		£	£
Grants	Activity		
	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	3,156	-	3,156
	<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	25,585	24,787
	<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	18,539	5,250
	<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>

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>-</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	<u>-</u>	<u>2,790</u>	<u>2,790</u>
	<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)
Stronger 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>3,131,306</u>	<u>(2,620,944)</u>	<u>510,362</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><u>657,833</u></u>	<u><u>(61,851)</u></u>	<u><u>595,982</u></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>2,174,868</u>	<u>(2,236,719)</u>	<u>(61,851)</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

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.

