

Charity registration number 1202478 (England and Wales)

**KINETIC YOUTH CIO**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# KINETIC YOUTH CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Sarah Barley-McMullen  
Helen Dove  
Richard Taylor  
Dr Oliver Murray Ragg  
Summer Nisar  
Professor Hannah Mills  
Nicola Jane Sherrard-Kefford  
Dr Lynn Furber

(Appointed 22 May 2025)

### Chairperson

Sarah Barley-McMullen

### Charity number (England and Wales)

1202478

### Registered office

Unit 82a James Carter Road,  
Mildenhall,  
Bury St. Edmunds  
England  
IP28 7DE

### Auditor

Millet Accountants Ltd  
Beyond Aldgate Tower  
2 Leman Street  
London  
England  
E1 8FA



# KINETIC YOUTH CIO

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# KINETIC YOUTH CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025. The company was incorporated on the 24 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

#### Objectives and activities

Kinetic Youth's charitable purpose is to improve outcomes for children and young people, particularly those involved in or at risk of involvement in the youth justice system. The charity delivers high-quality youth work, education and support services across secure estates, custodial settings and community-based provision.

Key activities during the year included:

- Delivery of youth work services within Young Offender Institutions and prisons across England and Scotland.
- Participation and youth voice work in youth justice
- Community-based support and targeted interventions
- National policy, advocacy and systems-change work to promote child-centred youth justice.
- Workforce development, training and support for youth work practitioners.

#### Achievements and performance

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit.

During the year, Kinetic Youth delivered services to thousands of children and young people within custodial and community settings, providing trusted relationships, educational engagement and developmental support.

Key achievements included:

- National Influence
  - a. Delivered a parliamentary event hosted by Anne Longfield.
  - b. Progressed the Child-Centred Youth Justice Network.
  - c. CEO contributed to NYSAB, YCS, YJB, MoJ and the YJB Leaders' Summit.
- Won contracts at HMPPS; Lincoln, Deerbolt, Low Newton, Stirling, two secure children's centres and Lincolnshire local authority
- Securing and delivering multiple youth justice contracts, including continued work with the Youth Custody Service and the Scottish Prison Service.
- Expansion of provision in Scotland and the successful launch of domestic abuse-focused youth work.
- Development of the Child-Centred Youth Justice Network, bringing together sector partners to influence practice and policy.



# KINETIC YOUTH CIO

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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- Establishment of robust impact recording systems, enabling the organisation to evidence outcomes, engagement levels and learning.
- These activities delivered clear public benefit by improving wellbeing, engagement, safety and future prospects for children and young people, while contributing to safer institutions and communities.
- Improved financial systems, cashflow, and contract costing.
- Achieved "below average risk" credit ratings for both the CIO and the Ltd company.
- Implemented new impact recording processes.
- Increased online presence and commissioned a new website.

### Financial review

The financial statements for the year ended 31 March 2025 show:

Income: £1,274,656

Expenditure: £1,274,921

Deficit for the year: -£265

Year-end funds: -£265

All income related to unrestricted funds.

The trustees note that the near break-even position reflects a year of significant transition and stabilisation following previous financial challenges. Strong cash-flow management, improved contract costing and the recovery of historic underpayments contributed to financial resilience during the period.

At the year end, the charity held current assets of £106,997 and creditors of £107,262, resulting in net liabilities of £265. Trustees are satisfied that the charity remains a going concern, supported by forward projections, ongoing contracts and active income-generation plans.

### Reserves policy

The trustees review the reserves policy annually. The charity's aim is to build unrestricted reserves equivalent to a minimum of three months' operating expenditure, in order to:

- Manage fluctuations in contract income
- Meet unforeseen costs or delays in payment
- Support organisational stability and sustainability.

Although reserves at the year end were limited, trustees have implemented plans to rebuild reserves through improved surplus generation, diversification of income and careful expenditure control



# KINETIC YOUTH CIO

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Structure, governance and management

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

Sarah Barley-McMullen

Richard Taylor

Dr Oliver Murray Ragg

Summer Nisar

Professor Hannah Mills

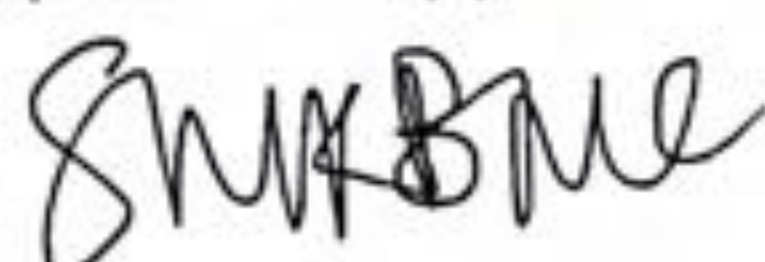
Nicola Jane Sherrard-Kefford

Dr Lynn Furber

### Funds held as custodian trustee

The charity did not hold any material funds as agent or custodian for other organisations during the year ended 31 March 2025.

The report was approved by the Board of Trustees.



.....  
Sarah Barley-McMullen



.....  
Richard Taylor

13 Jan 2026

Date: .....



# KINETIC YOUTH CIO

## STATEMENT OF RESPONSIBILITIES

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

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

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

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



# KINETIC YOUTH CIO

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF KINETIC YOUTH CIO

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### Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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



# KINETIC YOUTH CIO

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF KINETIC YOUTH CIO

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### **Responsibilities of trustees**

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

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or charities activities within the institute to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the institute audit. We remain solely responsible for our audit opinion.

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

### **Other matters**



# KINETIC YOUTH CIO

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF KINETIC YOUTH CIO

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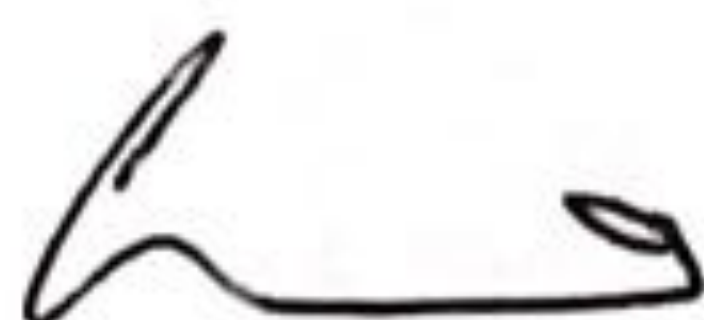
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK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

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Andrew Millet BA MBA FCA**  
(Senior Statutory Auditor)



For and on behalf of Millet Accountants Ltd  
Chartered Accountants and Statutory Auditors  
Beyond Aldgate Tower  
2 Leman Street  
London  
England- E1 8FA

Date: *13 January 2026*



# KINETIC YOUTH CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £
Income from: Charitable activities	3	1,274,656
Total income		1,274,656
Expenditure on: Charitable activities	4	1,274,921
Total expenditure		1,274,921
Net expenditure and movement in funds		(265)
Reconciliation of funds: Fund balances at 1 April 2024		-
Fund balances at 31 March 2025		(265)

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

The notes on pages 11 to 17 form part of these financial statements.



# KINETIC YOUTH CIO

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£
<b>Current assets</b>			
Debtors	9	78,895	
Cash at bank and in hand		28,102	
		<u>106,997</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(107,262)</u>	
<b>Net current liabilities</b>			(265)
<b>The funds of the charity</b>			
Unrestricted funds	11		(265)
			<u>(265)</u>

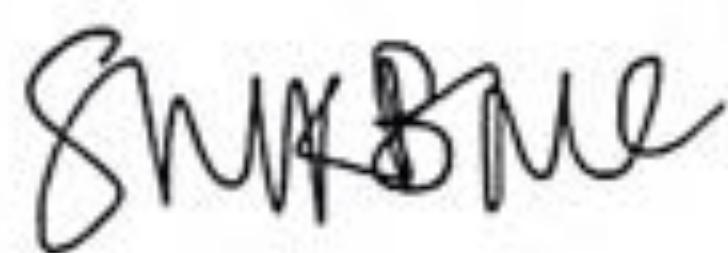
The notes on pages 10 to 15 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

13 Jan 2026

The financial statements were approved by the trustees on .....



.....  
Sarah Barley-McMullen



.....  
Richard Taylor



# KINETIC YOUTH CIO

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£
Cash flows from operating activities			
Cash generated from operations	13		28,102
Net cash generated from investing activities			-
Net cash generated from financing activities			-
Net increase in cash and cash equivalents			<u>28,102</u>
Cash and cash equivalents at beginning of year			-
Cash and cash equivalents at end of year			<u><u>28,102</u></u>



# KINETIC YOUTH CIO

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

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### 1 Accounting policies

#### Charity information

Kinetic Youth CIO is a registered charity that uses Youth Work methodologies to support young people to improve their lives. We work with those in, or at risk of becoming involved in, the youth justice system.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

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

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

#### 1.4 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when it is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.



# KINETIC YOUTH CIO

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

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

#### 1.6 Cash and cash equivalents

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

#### 1.7 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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



KINETIC YOUTH CIO

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

1 Accounting policies (Continued)

**Derecognition of financial liabilities**

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

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from charitable activities

	Unrestricted funds 2025 £	Total 2025
HMPPS	442,688	442,688
LTE Credit	173,177	173,177
Peopleplus Group	148,416	148,416
Provision of services	155,907	155,907
Scottish Prison	207,429	207,429
Shaw Trust Limited	146,731	146,731
Other income	308	308
	<u>1,274,656</u>	<u>1,274,656</u>



# KINETIC YOUTH CIO

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

### 4 Expenditure on charitable activities

	Unrestricted funds 2025 £
<b>Direct costs</b>	
Staff cost	
Staff uniform	10,005
Recruitment	1,585
Staff expenses	2,559
Staff training	28,643
Hotels and subsistence	2,533
Resources project	8,987
Other expenses	15,057
Preliminary expenses	22,382
Bank charges	8,942
Donation	424
Legal & professional fees	500
Rent	7,383
	2,683
	<hr/> 111,684
<b>Share of support and governance costs (see note 5)</b>	
Support	1,157,196
Governance	6,041
	<hr/> 1,274,921
<b>Analysis by fund</b>	
Unrestricted funds	<hr/> <hr/> 1,274,921

### 5 Support costs allocated to activities

	2025 £
Employer's NIC	92,709
Employer's pension	19,135
Telephone	2,069
Software cost	2,198
Looker leasing	9,706
Insurance	2,783
Wages and salaries	1,028,596
	<hr/> 1,157,196



# KINETIC YOUTH CIO

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

### 5 Support costs allocated to activities

(Continued)

<b>Governance costs comprise:</b>	<b>2025 £</b>
Audit fees	3,900
Accountancy	2,141
	<u>6,041</u>

### 6 Trustees

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

### 7 Employees

The average monthly number of employees during the year was:

	<b>2025 Number</b>
Total	<u>46</u>

<b>Employment costs</b>	<b>2025 £</b>
Wages and salaries	1,028,596
Social security costs	92,709
Other pension costs	19,135
	<u>1,140,440</u>

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

	<b>2025 Number</b>
CEO	<u>1</u>

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2025 £</b>
CEO Salary	<u>94,524</u>



# KINETIC YOUTH CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Taxation

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

### 9 Debtors

	2025 £
Amounts falling due within one year:	
Trade debtors	78,895

### 10 Creditors: amounts falling due within one year

	2025 £
Related Party *	29,870
Other taxation and social security	22,552
Other creditors	49,840
Accruals and deferred income	5,000
	<u>107,262</u>

Please see Note 12

### 11 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	-	1,274,656	(1,274,921)	(265)

### 12 Related party transactions

	Amounts owed by related parties-2025
Kinetic Youth Ltd	79,710

Gess Horner-Aird is both a director and shareholder of Kinetic Youth Ltd. Gess Horner-Aird is a senior employee of the charity. The operation of the charity was transferred from Kinetic Youth Limited to the Charity at the commencement of operation of the charity



KINETIC YOUTH CIO

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

13	Cash generated from operations	2025 £
	Deficit for the year	(265)
	Movements in working capital:	
	(Increase) in debtors	(78,895)
	Increase in creditors	107,262
	Cash generated from operations	<u>28,102</u>