

Registered number: 14949579
Charity number: 1204087

BARNSLEY YOUTH ZONE
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025

BARNSLEY YOUTH ZONE
(A company limited by guarantee)

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BARNSELEY YOUTH ZONE
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 MARCH 2025

Trustees	D Barton T Cave B Eldred (appointed 5 September 2024) M Lang (appointed 5 September 2024) B McFeely (appointed 14 November 2024) J Sanderson (appointed 14 November 2024) M Stephens (appointed 5 September 2024) V Haworth (resigned 18 December 2024) H Jagger (appointed 4 September 2025)
Company registered number	14949579
Charity registered number	1204087
Registered office	Base71 Youth Zone 31 Schwabisch Way Barnsley South Yorkshire S71 1DS
Independent auditor	Crowe U.K. LLP 3rd floor St Georges House, 56 Peter St, Manchester M2 3NQ

BARNSELEY YOUTH ZONE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the Barnsley Youth Zone (the "Youth Zone") for the period 1 July 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Trustees, who are also Directors of the company, present their Directors' report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of section 162 of the Charities Act 2011 together with the Financial Statements of the Charity for the period ending 31 March 2025.

Barnsley Youth Zone Ltd was incorporated on 21 June 2023 (Company registration number: 14949579) as a company limited by guarantee and registered as a Charity on 25 July 2023 (Charity registration number: 1204087).

Who we are

Barnsley Youth Zone is a purpose built facility for the town's young people aged 8-19, and up to 25 for those with additional needs.

The Youth Zone is located on Schwabisch Gmund Way, at the Eastern Gateway to the town centre. The Youth Zone sits alongside the wider town centre regeneration plan, which has seen the development of a new urban precinct incorporating culture and heritage venues, community spaces and connected places.

Barnsley Youth Zone will join a network of similar independent youth organisations that all share the same principles, developed by the Charity OnSide Youth Zones, which is building 21st century youth facilities across the UK. Youth Zones are based upon a proven model, which has been established in several other towns and cities across the country, and young people from Barnsley will have access to a variety of fantastic activities for a cost of only £5 for an annual membership and 50p per visit. The Youth Zone will provide a safe environment, where young people can spend their leisure time, helping each young person to raise their aspirations, as well as improve their physical and mental health. Up to 20 different activities will take place each night, such as football, boxing, dancing, climbing, creative arts, music, drama and employability training - all for just 50p per visit.

The OnSide Youth Zone model uses a unique partnership approach; drawing together the Local Authority, private sector businesses, young people and the wider local community. This partnership approach aims to establish the Youth Zone right in the heart of the community for the long term, whilst meeting the needs of young people today. An active revenue fundraising campaign is well underway to provide the necessary funds required to operate the Youth Zone for the first three years and we are now in the building and developing our service for young people. The expectations are for an official opening taking place in January 2026 when Barnsley's young people can then benefit fully from their amazing new Youth Zone.

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2025

Structure, governance and management

Governing document

Barnsley Youth Zone is a company limited by guarantee without share capital and registered under the Companies Act 2006, registration number 14949579. The company is governed by its Memorandum and Articles of Association dated 21 June 2023. Management of the company's affairs is vested in the co-Directors. It is a charity registered with the Charity Commission on 25 July 2023.

In the event of a winding up, the present members and those who have ceased to be a member within one year of such an event have guaranteed the liabilities of the company to the sum not exceeding ten pounds each.

The directors/trustees who served during the period are:

D Barton

T Cave (resigned 10 September 2025)

B Eldred (appointed 5 September 2024)

M Lang (appointed 5 September 2024)

B McFeely (appointed 14 November 2024)

J Sanderson (appointed 14 November 2024)

M Stephens (appointed 5 September 2024, resigned on 4 September 2025)

V Haworth (resigned 18 December 2024)

H Jagger (appointed 4 September 2025)

Recruitment and appointment of Trustees (Directors)

The first Directors were the subscribers to the memorandum as notified to Companies House as the first Directors of the Charity. A person appointed as a Director thereupon becomes a Member of the Charity and a Director who ceases to hold office for any reason thereupon ceases to be a Member of the Charity. Directors have the power to appoint, by ordinary resolution, any person to be a Director who is willing to act as such. New Directors will be recruited according to the needs of the Charity and the suitability of possible candidates. A unanimous approval of existing Directors would lead to their appointment.

The Memorandum and Articles of Association states that the number of members (Directors) shall have no maximum and shall not be less than three. At the first Annual General Meeting all Directors must retire and seek re-election. At each subsequent Annual General Meeting one third of the Directors are required to retire by rotation and seek re-appointment if they wish to continue.

The Members of the Charity are its Directors for the time being and the only persons eligible to be Members of the Charity are its Directors.

Full details of the rules are contained in the company's Memorandum and Articles of Association, dated on incorporation on 21 June 2023, which may be inspected at the Barnsley Youth Zone registered office.

A pay review will be conducted annually by the Chief Executive with a proposal being brought to the Nomination & Remuneration Committee. The CEO remains responsible for the proposal of the Organisation's employees remuneration with oversight from the Committee. The Committee shall be consulted on the CEO's proposed total planned aggregate employee costs for the next financial year, including the proposed standard annual salary uplift, prior to the setting of the annual budget. A number of scenarios may be presented to the Committee which consider economic conditions, individual performance and the financial security of the Organisation

Organisational structure

Barnsley Youth Zone is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Trustees carry the ultimate responsibility for the conduct of Barnsley Youth Zone and for ensuring that the Charity satisfies its legal and contractual obligations. Trustees

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2025

meet approximately 5 times a year and may delegate the implementation of their decisions or day-to-day operation of the organisation to senior management, any employee of the Charity, person or committee as they see fit. Any committee must include at least one Trustee. The Trustee Board is independent from management.

Decisions are determined by a simple majority of votes. In the case that the votes are equal, the Chairman of the meeting has the casting vote.

Risk management

The Trustees have considered the major risks to which the Charity is exposed and have established suitable risk management and control procedures.

Related party transactions

Are disclosed in Note 20 to the financial statements.

Objective and activities

Barnsley Youth Zone's objects are to help and educate children and young people resident in Barnsley and surrounding areas through their leisure time activities by promoting their full physical and spiritual potential in order that they may grow to full maturity as individuals and members of society and their conditions of life may improve.

Achievements during the period

Having taken ownership of the building from the construction team in October 2025, we are now fully immersed in recruiting our staff team and designing our offer for the young people of Barnsley. A phased opening has been implemented and we have been busy welcoming young people from schools and groups from across Barnsley to enjoy bespoke tours and sessions in the evenings, increasing the number of attendees as we approach our opening date in January 2026. A donation from Barnsley Metropolitan Borough Council has enabled us to offer free membership for all young people until March 2026, which has led to a pre-opening membership of over 1700 young people to date.

The Founder Patron campaign, which provides a significant proportion of the operating revenue for the Youth Zone, aims to secure a total of £3.9m to support the first three years of running costs of the Youth Zone; this will come from a combination of supporters at Founder Patron (£100k) and Cornerstone Patron levels (£400k). We are moving positively towards our target of securing 34 Founder Patrons, alongside other funders who have committed to supporting the Youth Zone. Access to our building has enabled us to give potential Founder Patrons guided tours of the Youth Zone and we are seeing a positive impact to our campaign aims once they see the fantastic facilities on offer to young people.

Barnsley Youth Zone enjoys the support of OnSide Youth Zones (charity number 1125893) and is a member of the growing OnSide network of Youth Zones.

Public benefit

All the activities of the Charity (as summarised above) were undertaken to further its charitable purposes for public benefit. The provision of a high-quality town centre facility for young people responds to a clear, ongoing demand from young people, parents and wider communities for more and better places for young people to go. Although providing a service to all young people, Barnsley Youth Zone will focus on attendance and participation by young members across the entire community who will be able to enjoy affordable access to all the opportunities that the facilities will provide. This will lead to improved achievements and enhanced aspirations amongst young members of the local community. They will be happier, healthier and make more constructive use of their leisure time which consequently will help reduce nuisance and antisocial behaviour. Longer term public benefits will include improved health, reduced crime, enhanced learning and employability and greater

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2025

community cohesion.

The Trustees of Barnsley Youth Zone believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Volunteers' contribution

Throughout the period all members of the Board of Trustees made invaluable voluntary contributions to the Charity's work in terms of governance, professional and business experience, financial planning, fundraising and leading initiatives across the project. Such contributions were, on average, equivalent to two full days each calendar month.

Investment activities

Under the memorandum and articles of association; the charitable company has the power to make any investment which the Trustees see fit. Investments are made where required to further the aims and objects of the Charity. The Charity does not currently hold any investments other than cash on deposit with Handelsbanken plc.

Financial review

A summary of the results is shown below:

	£
Incoming resources	6,493,672
Outgoing resources	(95,018)
Net incoming resources	6,398,654

The Charity is still in its early life with grants and donations being received to fund the design and construction of the Youth Zone. The Charity continues to cultivate further donations to support future revenue expenses from a variety of sources as outlined above (see "achievements in the period").

The Charity had total reserves of £7,982,691 at 31 March 2025.

Reserves policy

The Founder Patron (revenue) campaign is well underway and the Trustees have prepared projections of the operating costs expected once the facility is fully open. The Board of Trustees of Barnsley Youth Zone has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. Once the Youth Zone is fully operating and in compliance with such policy, it will review regularly both the sum it wishes to hold in reserves in the unrestricted budget and the basis for that figure. The reserves policy does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that unrestricted, 'free', reserves should be maintained at approximately 3 months running costs. This is based on the running costs when the Youth Zone is fully operational and is not therefore based on the expenditure in these accounts.

Total reserves at 31 March 2025 were £7,982,691 of which £7,868,497 are restricted reserves and £114,194 are unrestricted reserves. £7,869,197 of total reserves can only be realised by disposing of fixed assets.

Principal funding sources

The Directors wish to record their thanks to all those individuals and organisations who have made donations or pledged their support to the work of the Charity.

We cannot overstate the importance of the Founder Patrons who have committed their support to Barnsley Youth Zone so far. In particular, as Cornerstone Patrons, ASOS who have shown incredible enthusiasm and generosity toward the project, and their involvement will only aid to the credibility of our work, helping to draw further support from the local business and philanthropic community.

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2025

Future plans

As we are now in the building, we have implemented a phased opening programme of delivery with a limited but steadily increasing number of invited young people in the building. This approach supports the training needs of our increasing staff provision, with the aim of achieving a full staff complement by the official opening date in January 2026. We are also ready to launch the volunteer recruitment campaign and hope to achieve over twenty regular volunteers by January and increase this number over time, as suitable volunteering opportunities are identified.

At the same time the campaign will continue to grow the Youth Zone's family of Founder Patrons with a target of ensuring that the Youth Zones first three years of running costs are fully funded.

Barnsley Youth Zone already benefits from a Board of experienced and committed Trustees, with portfolios for finance, legal, safeguarding, people, partnerships and marketing in place, alongside the fundraising and audit and risk committees, providing effective governance, oversight and support across the full spectrum of Youth Zone operations and activities.

The financial statements have been prepared on a going concern basis, as the trustees believe there are no material uncertainties regarding the charity's ability to continue operating.

The campaign to secure funding for the ongoing operation of the Youth Zone continues at pace.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report 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 period. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.


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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2025

Auditor

The auditor, Crowe U.K. LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



M Lang

Date: 22 December 2025

BARNSELY YOUTH ZONE
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BARNSELY YOUTH ZONE

Opinion

We have audited the financial statements of Barnsley Youth Zone (the 'charitable company') for the period ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet and the related notes, 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, 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 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 period 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 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

BARNSELEY YOUTH ZONE
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BARNSELEY YOUTH ZONE (CONTINUED)

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, except to the extent otherwise explicitly stated in our report, 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

BARNSLEY YOUTH ZONE
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BARNSLEY YOUTH ZONE (CONTINUED)

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act 2011 and employment tax legislation.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience, through discussion with the Directors, and from inspection of the Company's board minutes and legal and regulatory correspondence. We discussed the policies and procedures regarding compliance with laws and regulations with the Chief Executive Officer;

We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur, by meeting with management from relevant parts of the business to understand where management considered there was a susceptibility to fraud. We also considered the potential for management to manage earnings and influence the perceptions of the financial statements.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and completeness of income through the timing of recognition of income.

Audit procedures performed by the engagement team included:

- Evaluation of the design of controls established to address the risks related to material irregularities in the financial statements; testing manual journal entries, in particular journal entries relating to management estimates and entries determined to be large or relating to non-routine transactions.
- Evaluation of income recognition policies and any judgements made around income recognition; reviewing the income system for significant deficiencies or susceptibility to fraud;
- Making enquiries of management;
- Review of minutes of board meetings throughout the period;

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that 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, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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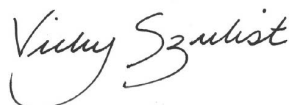
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BARNSELEY YOUTH ZONE (CONTINUED)

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations. These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

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 Auditor's report.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Vicky Szulist

Statutory Auditor

3rd floor

St Georges House,

56 Peter St,

Manchester

M2 3NQ

23rd December 2025

Crowe U.K. LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	200,000	6,293,243	6,493,243	1,626,579
Investments	5	429	-	429	-
Total income		200,429	6,293,243	6,493,672	1,626,579
Expenditure on:					
Raising funds	6	-	-	-	1,038
Charitable activities	7	95,018	-	95,018	41,504
Total expenditure		95,018	-	95,018	42,542
Net movement in funds		105,411	6,293,243	6,398,654	1,584,037
Reconciliation of funds:					
Total funds brought forward		8,783	1,575,254	1,584,037	-
Net movement in funds		105,411	6,293,243	6,398,654	1,584,037
Total funds carried forward		114,194	7,868,497	7,982,691	1,584,037

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 15 to 29 form part of these financial statements.

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REGISTERED NUMBER: 14949579

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	31 March 2025 £	30 June 2024 £
Fixed assets			
Tangible assets	12	7,869,197	1,575,254
		<u>7,869,197</u>	<u>1,575,254</u>
Current assets			
Debtors	13	-	1,298,008
Cash at bank and in hand		1,633,382	-
		<u>1,633,382</u>	<u>1,298,008</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(1,519,888)	(1,289,225)
Net current assets		<u>113,494</u>	<u>8,783</u>
Total assets less current liabilities		<u>7,982,691</u>	<u>1,584,037</u>
Net assets excluding pension asset		<u>7,982,691</u>	<u>1,584,037</u>
Total net assets		<u><u>7,982,691</u></u>	<u><u>1,584,037</u></u>
Charity funds			
Restricted funds	16	7,868,497	1,575,254
Unrestricted funds	16	114,194	8,783
Total funds		<u><u>7,982,691</u></u>	<u><u>1,584,037</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

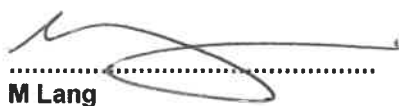
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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


.....
M Lang

Date: 22 December 2025

The notes on pages 15 to 29 form part of these financial statements.

BARNSELEY YOUTH ZONE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025

1. General information

Barnsley Youth Zone is a company limited by guarantee incorporated in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company. The address of the registered office is Suite Ge Atria, Spa Road, Bolton, UK, BL1 4AG.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Company's functional and presentational currency is Sterling.

Barnsley Youth Zone meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis, as the trustees believe there are no material uncertainties regarding the charity's ability to continue operating.

The campaign to secure funding for the ongoing operation of the Youth Zone is also well underway, with some funding already secured. To maximise the success of this campaign, the trustees have implemented a phased opening of the Youth Zone.

In assessing the charity's ability to continue as a going concern, the trustees have reviewed the level of funds held and the projected income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure, along with the level of reserves and cashflow, provide sufficient resources for the charity to continue operating as a going concern.

BARNSELEY YOUTH ZONE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Income

All income is included in the Statement of Financial Activities (SOFA) once the company has entitlement to the income, after any performance conditions have been met, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are any conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's charitable operations, including support costs and costs relating to the governance of the company apportioned to charitable activities

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.5 Grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.7 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%	Reducing balance
Assets under construction	-		The property is currently under construction and will not be depreciated until construction has been completed.

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and 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.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The Company 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.

BARNSELEY YOUTH ZONE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.13 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the period.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Trustees have determined that this year there are no significant estimates or judgements.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	200,000	6,293,243	6,493,243

BARNSELY YOUTH ZONE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

4. Income from donations and legacies (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	51,325	1,326,590	1,377,915
Grants	-	248,664	248,664
	<u>51,325</u>	<u>1,575,254</u>	<u>1,626,579</u>

5. Investment income

	<i>Unrestricted funds 2025 £</i>	<i>Total funds 2025 £</i>	<i>Total funds 2024 £</i>
Interest income	429	429	-

6. Expenditure on raising funds

Costs of raising voluntary income

	<i>Total funds 2025 £</i>
Merchandise	-

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

6. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Merchandise	1,038	1,038

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Young People	95,018	95,018

	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Young People	41,504	41,504

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities

	Support costs 2025 £	Total funds 2025 £
Young People	95,018	95,018

	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Young People	41,504	41,504

Analysis of support costs

	Activities 2025 £	Total funds 2025 £
Wages and Salaries	58,864	58,864
Other staff costs	6,439	6,439
Office Costs	4,697	4,697
Auditors fees	8,320	8,320
Subscriptions	35	35
Insurance	1,539	1,539
Consultancy fees	9,984	9,984
Marketing & Comms	5,140	5,140
	95,018	95,018

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Activities 2024 £</i>	<i>Total funds 2024 £</i>
Staff costs	12,769	12,769
Pension costs	288	288
Other staff costs	18,184	18,184
Office costs	1,473	1,473
Auditors fees	8,320	8,320
Subscriptions	238	238
Insurance fees	232	232
	<u>41,504</u>	<u>41,504</u>

9. Auditor's remuneration

	2025 £	2024 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	7,350	7,000
Fees payable to the Company's auditor in respect of: All non-audit services not included above	1,400	1,320

10. Staff costs

	2025 £	2024 £
Wages and salaries	55,875	12,769
Social security costs	1,740	-
Contribution to defined contribution pension schemes	1,249	-
	<u>58,864</u>	<u>12,769</u>

BARNSELEY YOUTH ZONE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

10. Staff costs (continued)

The average number of persons employed by the Company during the period was as follows:

	2025 No.	2024 No.
Administration	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

The aggregate remuneration of the Key Management Personnel, totalled £45,000 (2024: £13,057). Key management personnel are considered to be the Chief Executive.

11. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the period ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

12. Tangible fixed assets

	Fixtures and fittings £	Assets under construction £	Total £
Cost or valuation			
At 1 July 2024	-	1,575,254	1,575,254
Additions	699	6,293,244	6,293,943
At 31 March 2025	<u>699</u>	<u>7,868,498</u>	<u>7,869,197</u>
Net book value			
At 31 March 2025	<u>699</u>	<u>7,868,498</u>	<u>7,869,197</u>
At 30 June 2024	<u>-</u>	<u>1,575,254</u>	<u>1,575,254</u>

Barnsley Youth Zone has entered into a 125 year lease with Barnsley Metropolitan Borough Council to lease the land on which the building is being constructed.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

13. Debtors

	31 March 2025 £	30 June 2024 £
Due within one year		
Other debtors	-	1,298,008
	<u>-</u>	<u>1,298,008</u>

14. Creditors: Amounts falling due within one year

	31 March 2025 £	30 June 2024 £
Trade creditors	28,798	-
Other taxation and social security	2,073	1,058
Other creditors	8,079	53,806
Accruals and deferred income	1,480,938	1,234,361
	<u>1,519,888</u>	<u>1,289,225</u>

15. Financial instruments

	31 March 2025 £	30 June 2024 £
Financial assets		
Financial assets measured at amortised cost	<u>1,633,382</u>	<u>1,298,008</u>
	31 March 2025 £	30 June 2024 £
Financial liabilities		
Other financial liabilities measured at amortised cost	<u>2,591</u>	<u>54,864</u>

Financial assets measured at amortised cost comprise other debtors.

Other financial liabilities measured at amortised cost comprise other creditors.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

16. Statement of funds

Statement of funds - current period

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	8,783	200,429	(95,018)	114,194
Restricted funds				
Barnsley Metropolitan Borough Council	248,664	4,620,541	-	4,869,205
ASOS Foundation	290,250	445,125	-	735,375
BP Plc	330,016	-	-	330,016
Garfield Western Foundation	706,324	300,000	-	1,006,324
Bramall Family Foundation	-	927,577	-	927,577
	<u>1,575,254</u>	<u>6,293,243</u>	<u>-</u>	<u>7,868,497</u>
Total of funds	<u><u>1,584,037</u></u>	<u><u>6,493,672</u></u>	<u><u>(95,018)</u></u>	<u><u>7,982,691</u></u>

All restricted funds related to amounts received for constructing the Youth Zone.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

16. Statement of funds (continued)

Statement of funds - prior period

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>30 June</i>
			<i>2024</i>
			<i>£</i>
Unrestricted funds			
General Funds	51,325	(42,542)	8,783
	<u>51,325</u>	<u>(42,542)</u>	<u>8,783</u>
Restricted funds			
Barnsley Metropolitan Borough Council	248,664	-	248,664
ASOS Foundation	290,250	-	290,250
BP Plc	330,016	-	330,016
Garfield Western Foundation	706,324	-	706,324
	<u>1,575,254</u>	<u>-</u>	<u>1,575,254</u>
Total of funds	<u>1,626,579</u>	<u>(42,542)</u>	<u>1,584,037</u>

17. Summary of funds

Summary of funds - current period

	Balance at 1			Balance at
	July 2024	Income	Expenditure	31 March
	£	£	£	2025
				£
General funds	8,783	200,429	(95,018)	114,194
Restricted funds	1,575,254	6,293,243	-	7,868,497
	<u>1,584,037</u>	<u>6,493,672</u>	<u>(95,018)</u>	<u>7,982,691</u>

BARNSELY YOUTH ZONE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

17. Summary of funds (continued)

Summary of funds - prior period

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>30 June</i>
			<i>2024</i>
			<i>£</i>
General funds	51,325	(42,542)	8,783
Restricted funds	1,575,254	-	1,575,254
	<u>1,626,579</u>	<u>(42,542)</u>	<u>1,584,037</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 31 March 2025 £	Restricted funds 31 March 2025 £	Total funds 31 March 2025 £
Tangible fixed assets	-	7,869,197	7,869,197
Current assets	154,678	1,478,704	1,633,382
Creditors due within one year	(40,484)	(1,479,404)	(1,519,888)
Total	<u>114,194</u>	<u>7,868,497</u>	<u>7,982,691</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 30 June 2024 £</i>	<i>Restricted funds 30 June 2024 £</i>	<i>Endowment funds 30 June 2024 £</i>	<i>Total funds 30 June 2024 £</i>
Tangible fixed assets	-	1,575,254	-	1,575,254
Current assets	-	1,226,041	71,967	1,298,008
Creditors due within one year	-	(1,226,041)	(63,184)	(1,289,225)
Total	<u>-</u>	<u>1,575,254</u>	<u>8,783</u>	<u>1,584,037</u>

BARNSLEY YOUTH ZONE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

19. Capital commitments

	31 March 2025	<i>30 June 2024</i>
	£	£
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	2,044,364	7,948,950

Capital commitments will be funded via grants from Barnsley Council.

20. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,249 (2024: £288). There was £518 (2024: £257) of outstanding employer pension contributions at 31 March 2025.

21. Related party transactions

D Barton, who is a director of Barnsley Youth Zone, is a member of the key management personnel of OnSide. During the period to 31 March 2025, Barnsley Youth Zone Ltd paid £223,713 (2024: £371,311) to OnSide by way of a Project Services fee. This fee is charged in relation to OnSide's responsibility for the development and delivery of all aspects of Barnsley Youth Zone including; fundraising, planning, construction and fit out of the building, development of partnerships and community engagement, recruitment and training of staff and volunteers and securing the first 3 years of revenue funding.

Barnsley Youth Zone has entered into a 125 year lease with Barnsley Metropolitan Borough Council to lease the land on which the Youth Zone building is being constructed. Barnsley Youth Zone has not been charged any rent in the period to 31 March 2025. Barnsley Metropolitan Borough Council is deemed a related party due to T Cave being a Councillor with Barnsley Metropolitan Borough Council..

