



Report of the Trustees  
and Financial Statements  
for the year to 31st August 2024  
for Youthscape Limited

**Youthscape**

Bute Mills, 74 Bute Street, Luton, Bedfordshire, LU1 2EY

REGISTERED CHARITY NO. 1081754

REGISTERED COMPANY NO. 3939801

REGISTERED IN ENGLAND, A COMPANY LIMITED BY GUARANTEE

Higginson & Co (UK) Ltd

Statutory Auditors

3 Kensworth Gate

200 - 204 High Street South

Dunstable

Bedfordshire, LU6 3HS

# Contents

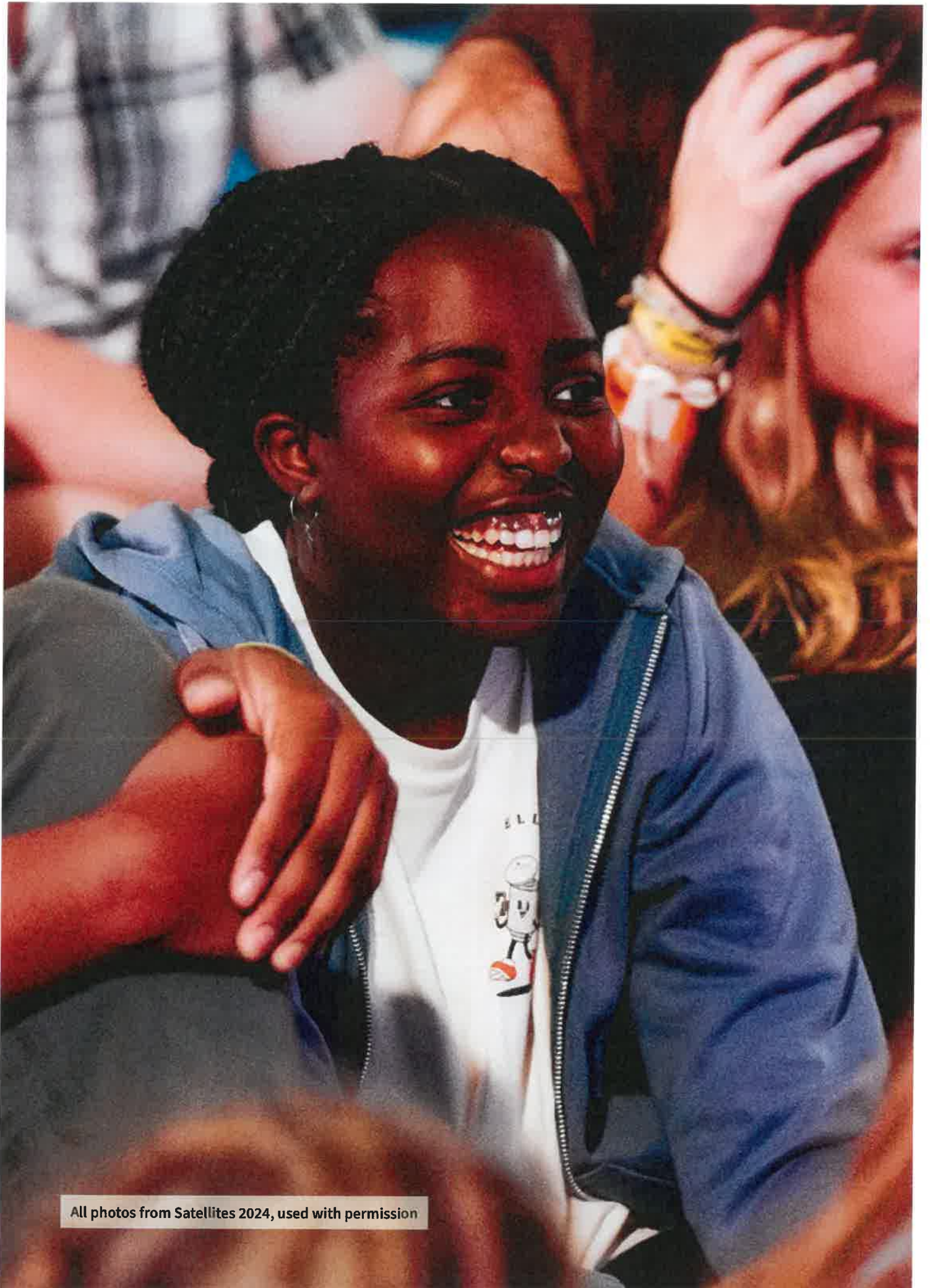
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- **Registered Company number**  
3939801 (England and Wales)

- **Registered Charity number**  
1081754

- **Registered office**  
Youthscape Ltd  
74 Bute Street  
Luton  
Bedfordshire  
LU1 2EY

- **Trustees**  
Dr N Adamu  
Mr A Course (resigned 24 March 2025)  
Revd T George  
Mrs R Herbert (appointed 24 March 2025)  
Rev T Lomax  
Mr J Rudder (appointed 24 March 2025)  
Mr M Summerfield

- **Bank**  
HSBC  
63 George Street  
Luton  
Bedfordshire  
LU1 2AP

- **Auditor**  
Mr D M Brown FCA  
Higginson & Co (UK) Ltd  
Statutory Auditors  
3 Kensworth Gate  
200 - 204 High Street South  
Dunstable  
Bedfordshire  
LU6 3HS

## 2.1 Introduction from the Chair

The figures in these Financial Statements tell part of the story of Youthscape in this past year but not all – the other half is told through the changed lives of countless young people both in Luton and across the UK. It is their well-being, their spiritual formation and their successes that we celebrate and we continue to regard it as a privilege to play a part in their lives.

That impact is in no small part due to our team of staff and volunteers who work so hard on behalf of young people. As a Board, we are so grateful for their skills and their commitment to the work of the charity and to young people.

In the last year, Youthscape has continued to develop our work in Luton working directly with young people from the amazing community where we are based. We have also expanded and developed our national work where the charity has a reputation for thoughtful, innovative and impactful programmes and resources.

As a Board we have worked closely with the Chief Executive and the Leadership Team to ensure that this work is grounded in robust financial management and best practice in safeguarding. The charity is in a strong position in both these areas and they continue to be important priorities.

Our hope and expectation is that Youthscape will continue to thrive and, most importantly, continue to make a positive and lasting impact in the lives of many more young people in the coming years.

Matt Summerfield  
Chair  
May 2025

## 2.2 Charitable Objectives

The objects of the charity are:

(i) 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;

(ii) relieving poverty, suffering and distress among young people by the provision of advice, counselling, information and support;

(iii) advancing education by providing personal development programmes and courses for young people and by providing resources, training and advice to those working with them; and

(iv) advancing the Christian faith by helping members of the public to develop spiritually, socially, emotionally and in their education, particularly but not exclusively young people and those working with young people.

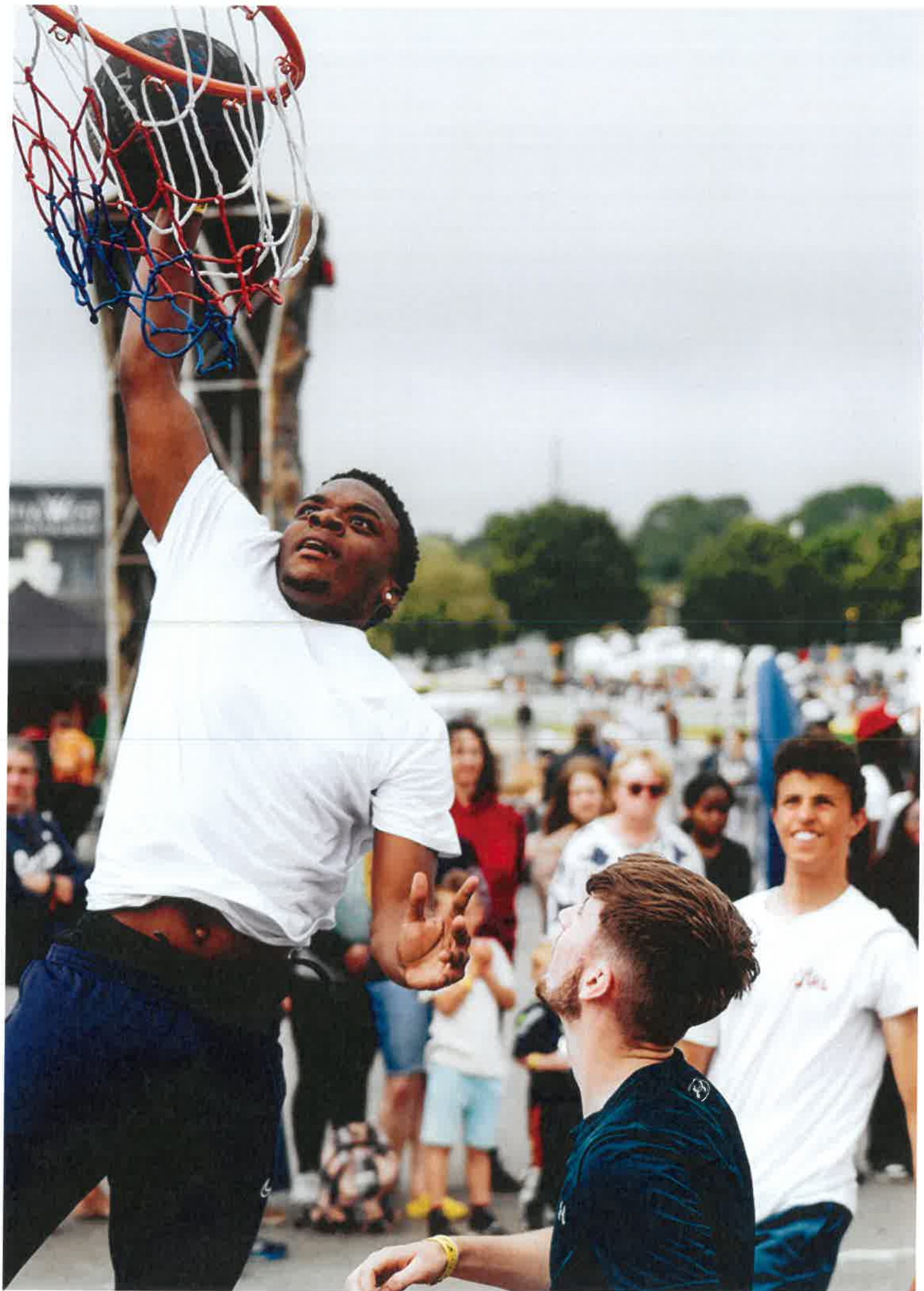
## 2.3 Achievements and Impact for the Year

The charity has continued its strategy of working both directly with young people, principally in Luton, and indirectly through our training, programmes and resources for churches across the UK.

In Luton, we have continued to offer a wide range of services at Bute Mills. Our drop-in cafe and youth centre welcomed a diverse group of young people and, alongside the activities and recreational facilities, our team was able to offer support and guidance to young people.

In addition, our long-standing Compass and Fearless programmes helped address the social and emotional barriers that are preventing some young people from achieving their potential in education. Our team of youth workers also provided mentoring and pastoral support for students in local secondary schools and a highly successful football project was launched that combined exercise and sporting skills with personal social and emotional development.

Alongside our direct work with young people in Luton, we continued to offer Headstrong, our national online programme to support young people's mental well-being. As part of that programme, our Alumina self-harm support groups worked with more than 500 young people and, for the first time, we lowered the eligible age range to 10 to



accommodate the worrying increase in harming among 10 to 13 year olds.

The Youthscape Centre for Research expanded its staff team and published further reports as part of its 'Translating God' research programme. The value of these reports has been widely acknowledged and they have helped shape much of the charity's work as a result. The Centre also continues to oversee our evaluation and impact frameworks.

Launchpad is our flagship national project that has helped more than 500 churches across the UK start a youth work activity in their community. We have a growing staff team working to run this programme, together with a network of local trainers and facilitators in every region of the country. Launchpad does not offer a prescriptive activity for a church. Instead it enables them to listen to their community and to young people and to develop a plan that is relevant and achievable. Churches do not have limitless resources or people, so any programme that is going to last has to be realistic. The programme works with the church for about three months during which the leaders receive intensive support to create a plan for youth work and begin to put it into practice.

Complementing this work, Youthscape Essentials is our training programme for anyone wanting to help run a youth work activity as a volunteer. We have continued to train facilitators to run the programme and provide all the content which is a mix of video, discussion and activities. Youthscape Essentials has been created with the help of young people and each session starts with a powerful video of a young person talking about their lives. It teaches basic youth work skills - from listening to safeguarding - and challenges those attending to listen and learn from the young people they meet. Some 1,500 people attended a course this year and the programme is expanding rapidly.

Youthscape has become well known and respected for developing materials that support youth work and the Resources Team continued to launch a range of new resources through the year, including those addressing young people's mental health and Christian discipleship. The team also developed a new resource to specifically support smaller youth groups of less than 10 young people where the group dynamics means many existing materials are not suitable.

The charity's subsidiary, Youthscape Events, held two major events through the year. In November more than 1,000 youth workers from the UK attended The National

Youth Ministry Weekend in Birmingham, and in the summer, more than 3,000 people took part in Satellites, our annual summer event for youth groups that takes place at the Bath and Wells Showground. The success and growth of these events also introduces the charity's work to a wider audience.

As a result of these activities, and over the course of the year, Youthscape's work has impacted the lives of more than 25,000 young people, both directly and indirectly. We are proud of our 'child-centred' approach that puts young people's needs first and which seeks to create programmes, activities and spaces where they can thrive. We expect this work to continue to expand in its reach and impact in the coming year.

## 2.4 Principle Capital Developments for the Year

There was no capital development undertaken by the charity during this period.

## 2.5 Strategic Planning and Sustainability

Youthscape is focused on building a sustainable organisation that can make an impact in the lives of young people for many years to come. In order to be able to successfully deliver our work, the Board, together with the Leadership Team, know that it is vital to develop strong foundations that include:

- **Clear vision and strategic plan with milestones**

A comprehensive strategy and business plan is vital to enable us to achieve our vision. The CEO and Leadership Team work closely with the Board to develop this strategy and review progress.

- **Strong governance**

Every organisation should be led and controlled by an effective Board of Trustees which collectively ensures delivery of its objects, sets its strategic direction and upholds its values. Youthscape's Board are collectively responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

- **Highly trained and motivated staff**

Youthscape believe our staff are our most precious asset and we take their development seriously. As part of this commitment, staff are offered a wide range of in-house training as well as external CPD and regular staff retreats.

- **Effective safeguarding practice**

Our commitment to best practice in safeguarding continued in this past year. We have three safeguarding officers who are responsible for managing and implementing the safeguarding policies. We completed our annual review of these policies and updated them to reflect recent legislation and advice. We also continued to carry out training with all staff to ensure these policies are fully implemented.

- **Financial stability**

Our work with young people must be underpinned by good management of our resources to ensure we can continue this work in the long term. Developing and diversifying new income streams is vital to ensure that we have greater financial stability. We believe this aspect of our organisation is every bit as critical as the impact of our direct work with young people.

- **Management of risk**

Youthscape has a robust risk management policy and this is regularly reviewed by the Board of Trustees. We are determined to create an organisation that can withstand internal and external challenges and continue to deliver our vision and aims.

## 2.6 Financial Review

The charity has benefited from the generosity and support of a large number of grant-making trusts and this continues to form the major part of our income. A three year partnership with the Church of England, beginning in January 2023, has also enabled us to deliver our services across more than 20 Dioceses.

We continue to develop income from others activities including the sale of resources and through our events. However we recognise there is more to be done to create a diverse, and therefore more secure, portfolio of income sources. In particular we want to develop our donor base of individuals and are planning to launch a national campaign to that end in the near future.

Our total income in the year, for both Youthscape and its subsidiary companies, was £1.9m (2023: £1.7m) and total expenditure £1.9m (2023: £1.6m). There was a surplus for the year of £55k (2023: £137k).

The majority of the group's reserves are held in our Bute Mills building which is used as office space and also a centre for our work with young people in Luton. These

are restricted funds which comprised £2,624k at the year end (2023: £2,672k). Unrestricted funds are needed for several purposes, including to fund working capital of the group, to enable flexibility to respond to unexpected challenges and opportunities and to provide a contingency against unexpected costs. The Trustees review the level of unrestricted funds during each year and seek to set a level of unrestricted funds which is proportionate to the operations of the group as they grow and develop, and also that are achievable. The Trustees have been working to increase the designated operating reserves over the past few years to the level appropriate for the size of the group, and will continue to monitor them. Unrestricted funds at the end of the year were £247k (2023: £216k). Designated funds were £604k (2023: £468k). More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

## 2.7 Reserves Policy

The Board of Trustees have agreed that developing an appropriate level of reserves is required in order to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- Meet unexpected costs like staff cover re illness, maternity leave, parental leave, and legal costs defending the charities interest.
- Replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them.
- Provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

The Trustees have considered the requirements for reserves based on the main risks to funding. Youthscape's restricted activities are mainly supported by grant funding and these activities could be reviewed and potentially reduced if required. Reserves are therefore mainly required to cover unrestricted activities, and the Trustees plans to maintain a level of unrestricted reserves of 4-6 months. The Board of Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of our beneficiaries.



## 2.8 Investment policy and objectives

The trustees consider that the present policy of investing funds in a higher rate bank account offers the least risk in the current economic climate.

## 2.9 Organisational structure

The Trustees take responsibility for:

- Ensuring compliance with the objects, purposes and values of Youthscape, and with its governing document.
- Setting or approving policies, plans and budgets to achieve those objectives, and monitoring performance against them.
- Ensuring the solvency, financial strength and good performance of Youthscape.
- Ensuring that Youthscape complies with charity and all other laws and regulations that are applicable to Youthscape.
- Dealing with the appointment (and if necessary the dismissal) of the Youthscape's chief executive.
- Setting and maintaining a framework of delegation and internal control.
- Agreeing or ratifying all policies and decisions on matters that might create significant risk to Youthscape, financial or otherwise.

The reference and administrative page lists those who served in this capacity.

The Leadership Team, led by the Chief Executive, implement Youthscape's strategic plan as an organisation, working closely with the Board of Trustees. Specific project and programme responsibilities are delegated to other members of staff as required.

## 2.10 Affiliations and Relationships

Youthscape is committed to working in partnership with other organisations to achieve the best possible outcomes for young people. This year we continued our partnership with The Church of England to support their work with young people. We also strengthened our local partnerships with schools, social care services and other charities.

## 2.11 Governing Document

Youthscape, is a Charitable Company limited by guarantee and therefore the Directors of the Company have no interest in the shares of the Company. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

## 2.12 Responsibilities of Trustees

The Trustees (who are also the directors of Youthscape Limited 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.

## 2.13 Auditors

The auditors, Higginson & Co (UK) Ltd, will be proposed for re-appointment at the next Annual General Meeting.

On behalf of the Trustees,

*MATT SUMMERFIELD*

Matt Summerfield  
Chair  
May 2025

We have audited the financial statements of Youthscape Limited (the 'charitable company') and its subsidiaries (the 'Group') for the year ended 31st August 2024 which comprise the Consolidated Statement of Financial Activities (incorporating an income and expenditure account), the Group and Youthscape Statement of Financial Position, the Consolidated Statement of Cash Flows 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) 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 31st August 2024 and 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 of 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use the going concern basis of accounting in the preparation of the financial statements is not appropriate: or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

### 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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

### Opinion on 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

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.

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 the 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 or explanations we require for the audit; or
- The trustees are 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

## 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 relating 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.

## Auditors' 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 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:

- Identifying and assessing potential risks related to irregularities
- In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

## Audit response to risks identified

- The nature of the industry and sector, control environment and business performance including the design of the remuneration policy;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the Company documentation of their policies and procedures relating to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team, including tax regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the

organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

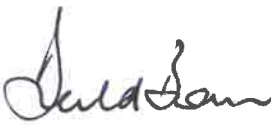
In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty. These included compliance with Financial Conduct Authority regulation for the UK operating segment and compliance with local legislation.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

## Use of our report

This report is 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.

Donald M Brown FCA (senior Statutory Auditor)  
For and behalf of Higginson & Co (UK) Ltd  
Statutory Auditors  
3 Kensworth Gate  
200 - 204 High Street South  
Dunstable, Bedfordshire, LU6 3HS

  
Higginson Co (UK) Ltd  
15/05/2025

## 4.1 Consolidated Statements of Financial Activities

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming resources:</b>					
<b>Incoming resources from generated funds:</b>					
<b>Voluntary income:</b>					
<b>Donations and grants</b>	4.2	345,953	548,276	894,229	829,466
<b>Activities for generating funds :</b>					
<b>Investment income</b>		13,218	-	13,218	1,067
<b>Incoming resources from charitable activities:</b>					
<b>Grants and contracts</b>	4.3	996,604	1,540	998,144	890,405
<b>Incoming resources net of Bute Mills Campaign</b>		1,355,775	549,816	1,905,591	1,720,938
<b>Bute Mills property income</b>	4.4	-	3,281	3,281	2,461
<b>Total Incoming Resources</b>		1,355,775	553,097	1,908,872	1,723,399
<b>Resources expended:</b>					
<b>Charitable activities</b>	4.5	1,288,543	565,537	1,854,081	1,586,558
<b>Total resources expended</b>		1,288,543	565,537	1,854,081	1,586,558
<b>Net movement in funds</b>		67,231	(12,440)	54,791	136,842
<b>Reconciliation of funds</b>					
<b>Total funds brought forward 1 September 2023</b>	4.14	664,823	2,675,740	3,340,563	3,203,721
<b>Total funds carried forward</b>	4.14	732,054	2,663,300	3,395,354	3,340,563

The result for the year for Companies Act 2006 purposes is represented by the net movement in funds in the consolidated statement of financial activities. There are no recognised gains or losses in the current or preceding year other than those shown in the consolidated statement of

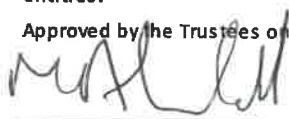
financial activities above. All amounts derive from continuing operations. The turnover of the company for the year was £1,314k (2023: £1,239k). The net result of the company for the year was a surplus of £118k (2023: £145k).

## 4.2 Statements of Financial Position

	Notes	Group	Group	Youthscape	Youthscape
		2024	2023	2024	2023
		£	£	£	£
<b>Fixed assets</b>					
Land & Buildings	4.10	2,377,923	2,377,923	2,377,923	2,377,923
Fixtures & Fittings	4.10	262,865	312,928	262,865	312,928
Furniture and Equipment	4.10	1,597	1,252	1,597	1,252
Computer Equipment	4.10	25,646	25,362	25,647	25,362
		<b>2,668,031</b>	<b>2,717,465</b>	<b>2,668,032</b>	<b>2,717,465</b>
<b>Current Assets</b>					
Stock		53,431	46,340	6,565	46,340
Debtors	4.11	139,071	280,889	114,308	193,247
Cash at Bank and in hand		1,159,909	899,884	1,124,608	887,249
		<b>1,352,411</b>	<b>1,227,113</b>	<b>1,245,481</b>	<b>1,126,836</b>
Creditors (due within 1 year)	4.12	(625,088)	(604,015)	(434,937)	(484,207)
<b>Net Current Assets</b>		<b>727,323</b>	<b>623,098</b>	<b>810,544</b>	<b>642,629</b>
<b>Net Assets</b>	4.13	<b>3,395,354</b>	<b>3,340,563</b>	<b>3,478,576</b>	<b>3,360,094</b>
<b>Unrestricted Funds:</b>					
General	4.14	127,989	197,130	211,213	216,661
Designated	4.14	604,063	467,693	604,063	467,693
<b>Restricted Funds:</b>					
Restricted	4.14	39,330	3,966	39,330	3,966
Property	4.14	2,623,970	2,671,774	2,623,970	2,671,774
<b>Total Funds</b>		<b>3,395,354</b>	<b>3,340,563</b>	<b>3,478,576</b>	<b>3,360,094</b>

These accounts are prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the Trustees on 15 May 2025 and signed on their behalf by:



Trustee

MATT SUMMERFIELD

Name



Trustee

TIM LOMAX

Name

## 4.3 Consolidated Statement of Cash Flows

	2024 £	2023 £
<b>Cash flow from operating activities</b>		
Cash generated from operations	263,975	103,671
Net cash provided by (used in) operating activities	<b>263,975</b>	<b>103,671</b>
<b>Cash flows from investing activities</b>		
Purchase of fixed assets	(18,158)	(7,925)
Interest received	13,218	1,067
Loss on disposal of fixed assets	989	-
Net cash provided by (used in) investing activities	<b>(3,951)</b>	<b>(6,858)</b>
Change in cash and cash equivalents in the reporting period	260,024	96,812
Cash and cash equivalents at the beginning of the reporting period	899,884	803,071
Cash and cash equivalents at the end of the reporting period	<b>1,159,909</b>	<b>899,884</b>

## 4.4 Notes to the statement of Cash Flows

	2024	2023
	£	£
Net Income / (Expenditure) from the reporting period (as per the statement of financial activities)	54,791	136,842
Adjustments for		
Depreciation charges	66,602	70,761
Interest received	(13,218)	(1,067)
(Increase)/Decrease in stock	(7,091)	17,198
(Increase)/Decrease in debtors	141,819	(210,403)
(Increase)/Decrease in creditors	21,072	90,340
	<b>263,975</b>	<b>103,671</b>

## 4.5 Notes to the Financial Statements

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

### (a) Basis of accounting

The financial statements have been prepared 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention.

### (b) Fund Accounting

Unrestricted funds comprise accumulated surpluses less deficits after transfers to designated funds. These allow the charity to budget for anticipated commitments and also provide adequate working capital. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are unrestricted funds put aside at the discretion of the trustees for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### (c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

### (d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor area, per capita or estimated usage as set out in Note 4. The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### (e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected life as follows:

Freehold land	- nil
Fixtures and fittings	- 10% / 5% straight line
Furniture and equipment	- 20% straight line
Computers	- 25% straight line

The useful economic lives and residual value of fixed assets are reviewed at the end of each accounting period.

## **(f) Stock**

Stock of resources for sale are valued at the lower of cost and net realisable value. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

## **(g) Cash at Bank**

Cash at bank is held to meet short term cash commitments and includes cash equivalents. Cash at bank includes interest and non interest bearing amounts held at banks, and cash at hand. Short term money deposits (maturity of up to 6 months) are held under current assets.

## 4.6 Donations and grants

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Anonymous	-	24,000	24,000	10,000
Active Luton	-	3,715	3,715	2,640
BBC Children in Need	-	25,451	25,451	33,777
Bedfordshire & Luton Community Foundation	-	27,000	27,000	38,000
Benefact Trust	-	125,000	125,000	170,000
Bernard Sunley Foundation	-	-	-	2,500
Cadbury Charitable Trust	-	500	500	-
Charles S French Charitable Trust	-	3,000	3,000	-
Child's Charitable Trust	-	15,000	15,000	-
Community of St Andrew	-	-	-	3,000
Diocese of St Albans	5,000	-	5,000	-
Doris Field Charitable Trust	-	500	500	-
DWF Foundation	-	-	-	2,100
Eveson Trust	-	3,500	3,500	-
Fyrish Foundation	-	5,000	5,000	10,000
Gladiator Trust	2,000	-	2,000	-
Green Hills Trust	-	550	550	-
Hinchley Charitable Trust	-	10,000	10,000	10,000
Johnnie Johnson Trust	-	3,500	3,500	-
Jerusalem Trust	50,000	-	50,000	15,000
Lancaster Foundation	-	40,000	40,000	40,000
Maurice & Hilda Laing Trust	-	3,667	3,667	-
National Lottery	-	73,995	73,995	8,640
Neighbourly Charitable Trust	-	1,200	1,200	-
Panahpur Trust	500	-	500	-
Rotary Club of Luton	-	500	500	-
Souter Charitable Trust	-	-	-	3,000
St James Place Charitable Foundation	-	24,000	24,000	-
Sir Halley Stewart Trust	-	4,647	4,647	9,294
Sir Robert McAlpine	-	-	-	3,000
The AIM Foundation	-	35,000	35,000	35,000
The Amateurs Trust	-	32,083	32,083	32,083
The Baptist Union of Great Britain	16,000	-	16,000	-
The Diocese of Bath & Wells	2,000	-	2,000	-
The Bible Society	-	6,000	6,000	-
The Connolly Foundation	50,000	-	50,000	100,000
The Co-op Foundation	-	1,716	1,716	3,757
The Grace Trust	-	2,000	2,000	-
The Hadley Trust	-	20,417	20,417	35,000
The Howard Foundation	-	5,000	5,000	2,500
The Joseph Rank Trust	-	12,500	12,500	-
The Kirby Laing Foundation	-	5,500	5,500	11,667
The Linder Foundation	-	6,000	6,000	-
The Steel Charitable Trust	-	-	-	12,300
Wixamtree Trust	-	3,333	3,333	7,986
Donations from Individuals and Churches	220,453	24,002	244,455	228,222
	<b>345,953</b>	<b>548,276</b>	<b>894,229</b>	<b>829,466</b>

## 4.7 Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Residential	-	1,540	<b>1,540</b>	-
Conference Income	415,098	-	<b>415,098</b>	389,339
Diocesan Income	397,490	-	<b>397,490</b>	340,171
Training Income	32,876	-	<b>32,876</b>	21,302
Consultancy Income	12,500	-	<b>12,500</b>	25,501
Resource Sales	87,099	-	<b>87,099</b>	66,069
Speaking / writing fees and other earned income	-	-	-	-
Room Hire	51,542	-	<b>51,542</b>	48,023
	<b>996,604</b>	<b>1,540</b>	<b>998,144</b>	<b>890,405</b>

## 4.8 Donations and grants – Bute Mills

	Unrestricted	Restricted	2024 Total £	2023 Total £
<b>Bute Mills Property Income:</b>				
Donations from Individuals and churches	-	3,281	<b>3,281</b>	2,461
	-	3,281	<b>3,281</b>	2,461

## 4.9 Total resources expended

	Basis of allocation	Resources	National	Conferences	YS Luton	Research	Equipping Others	Governance	Total	Total
		£	£		£	£	£	£	2024	2023
		£	£		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>										
Staff costs		95,327	204,493	141,787	170,432	51,027	98,110	-	761,176	578,124
Travel		27	6,851	-	722	453	807	-	8,860	3,177
Staff Training		1,910	4,413	1,929	4,399	1,867	1,014	-	15,532	9,928
Fundraising costs		9,079	13,618	-	22,697	-	-	-	45,394	24,608
Summer Camp		-	-	-	13,298	-	-	-	13,298	8,420
Resources and events		8,886	32,491	-	29,395	7,644	58,687	-	137,103	137,178
Training and conferences		-	20	458,058	63	-	-	-	458,141	458,456
Website maintenance and development		-	6,910	-	746	540	288	-	8,484	4,400
Legal and professional		-	-	120	-	-	-	14,377	14,497	5,142
Bank charges		-	97	154	985	-	-	-	1,236	457
		115,229	268,893	602,048	242,737	61,531	158,906	14,377	1,463,721	1,227,891
<b>Support costs allocated to activities</b>										
CEO and Core staff	D	14,994	42,334	28,665	27,997	11,080	11,080	7,166	143,316	144,372
Other office running costs	A	10,107	18,658	13,869	19,828	5,053	11,569	14,362	93,446	38,836
Team wide training	A	812	1,500	1,115	1,594	406	930	1,155	7,512	8,002
Printing, postage, stationery	B	547	1,368	274	1,915	547	547	274	5,472	5,482
Building, insurance and utilities	C	8,246	10,994	5,498	13,743	8,246	8,246	-	54,973	59,695
Building maintenance & repairs	C	2,856	3,808	1,904	4,761	2,856	2,856	-	19,041	31,520
Depreciation	B	9,990	13,320	6,659	16,650	9,990	9,990	-	66,599	70,759
		47,552	91,982	57,983	86,488	38,178	45,218	22,957	390,360	358,668
<b>Total resources expended</b>		<b>162,781</b>	<b>360,875</b>	<b>660,032</b>	<b>329,225</b>	<b>99,709</b>	<b>204,124</b>	<b>37,334</b>	<b>1,854,081</b>	<b>1,586,558</b>

Basis of allocation for support costs    A : Head count    B : Usage    C : Floor space    D : Estimated hours

## 4.10 Net incoming resources for the year

This is stated after charging:

Depreciation

Auditors' remuneration

2024	2022
£	£
66,602	70,761
2,400	2,400

## 4.11 Staff costs and numbers

	2024	2023
	£	£
Salaries	839,762	691,644
Pension Contributions	17,225	14,132
	<b>856,987</b>	<b>705,776</b>

One employee received emoluments (including benefits in kind, but excluding employer's pension) of more than £60,000:

	2024	2023
£60,001 - £70,000	1	1

Contributions in respect of the group money purchase pension scheme are charged to the statement of financial activities in the year in which they are due, representing the full year of the group's contributions.

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Youthscape Luton	5.1	4.7
Youthscape Centre of Research	1.3	1.4
Resources	2.6	1.0
National	4.8	3.2
Conferences	3.1	2.5
Equipping Others	1.9	2.2
Administration and Support	3.6	3.9
CEO	1.0	1.0
	<b>23.4</b>	<b>19.9</b>

## 4.12 Trustee Remuneration & Related Party Transactions

No trustee received any remuneration in the year (2023 £nil). No trustees were reimbursed for expenses during the year (2023: £nil).

## 4.13 Taxation

As a charity, Youthscape is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

## 4.14 Tangible Fixed Assets – Consolidated and Charity

	Land & Buildings £	Fixtures & Fittings £	Furniture & Equipment £	Computer Equipment £	Total £
<b>Cost</b>					
As at 1 September 2023	2,377,923	716,718	193,968	116,851	<b>3,405,460</b>
Additions in year	-	6,368	1,248	10,542	<b>18,158</b>
Disposals in year	-	-	-	(45,934)	<b>(45,934)</b>
As at 31 August 2024	2,377,923	723,086	195,216	81,459	<b>3,377,684</b>
<b>Accumulated Depreciation</b>					
As at 1 September 2023	-	403,790	192,716	91,489	<b>687,995</b>
Charge for the year	-	56,431	903	9,268	<b>66,602</b>
Disposals in year	-	-	-	(44,945)	<b>(44,945)</b>
As at 31 August 2024	-	460,221	193,619	55,813	<b>709,653</b>
<b>Net Book Value</b>					
As at 31 August 2024	<b>2,377,923</b>	<b>262,865</b>	<b>1,597</b>	<b>25,646</b>	<b>2,668,032</b>
As at 31 August 2023	<b>2,377,923</b>	<b>312,928</b>	<b>1,252</b>	<b>25,362</b>	<b>2,717,465</b>

## 4.15 Debtors

	Youthscape Group		Youthscape	
	2024 £	2023 £	2024 £	2023 £
Debtors	<b>139,071</b>	280,889	<b>67,122</b>	193,247
Inter-company debtors	-	-	<b>47,186</b>	-
	<b>139,071</b>	280,889	<b>114,308</b>	193,247

## 4.16 Creditors

	Youthscape Group		Youthscape	
	2024 £	2023 £	2024 £	2023 £
Taxation and social security	<b>15,204</b>	15,308	<b>13,156</b>	12,091
Amount owed to Group undertaking	-	-	-	43,756
Creditors - income received in advance	<b>485,525</b>	422,709	<b>399,477</b>	361,387
Other creditors and accruals	<b>124,359</b>	165,998	<b>22,304</b>	66,973
	<b>625,088</b>	604,015	<b>434,937</b>	484,207

## 4.17 Analysis of net assets between funds

### Youthscape

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
Tangible fixed assets	44,062	2,623,970	<b>2,668,032</b>
Current assets	1,006,546	238,935	<b>1,245,481</b>
Current liabilities	(235,332)	(199,605)	<b>(434,937)</b>
	<b>815,276</b>	<b>2,663,300</b>	<b>3,478,576</b>

### Youthscape Group

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
Tangible fixed assets	44,061	2,623,970	<b>2,668,031</b>
Current assets	1,113,476	238,935	<b>1,352,411</b>
Current liabilities	(425,483)	(199,605)	<b>(625,088)</b>
	<b>732,054</b>	<b>2,663,300</b>	<b>3,395,354</b>

## 4.18 Movements in funds

Youthscape	At 1 Sept 2023 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2024 £
Restricted Funds	3,966	454,942	(419,578)	<b>39,330</b>
Property Fund	2,671,774	3,281	(51,085)	<b>2,623,970</b>
<b>Total Restricted Funds</b>	<b>2,675,740</b>	<b>458,223</b>	<b>(470,663)</b>	<b>2,663,300</b>
Unrestricted Funds	216,661	702,409	(707,857)	211,213
Designated Operating Funds	390,000	110,000	-	500,000
Designated Events Funds	32,000	28,000	-	60,000
Designated Property and Maintenance Funds	45,692	14,877	(16,506)	44,063
<b>Total Funds</b>	<b>3,360,094</b>	<b>1,313,509</b>	<b>(1,195,026)</b>	<b>3,478,576</b>

Group	At 1 Sept 2023 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2024 £
Restricted Funds	3,966	549,816	(514,452)	<b>39,330</b>
Property Fund	2,671,774	3,281	(51,085)	<b>2,623,970</b>
<b>Total Restricted Funds</b>	<b>2,675,740</b>	<b>553,097</b>	<b>(565,537)</b>	<b>2,663,300</b>
Unrestricted Funds	197,130	1,202,898	(1,272,037)	127,989
Designated Operating Funds	390,000	110,000	-	500,000
Designated Events Funds	32,000	28,000	-	60,000
Designated Property and Maintenance Funds	45,693	14,877	(16,506)	44,063
<b>Total Funds</b>	<b>3,340,563</b>	<b>1,908,871</b>	<b>(1,854,08)</b>	<b>3,395,354</b>

Restricted funds: These funds are for the specific purpose of supporting the activities associated with grant funding.

Property fund: This fund represents the cost of the land and buildings purchased with restricted funding.

Designated Events funds: These funds comprise unrestricted funds that have been designated by the trustees for specific purposes, being conference activities of the group.

Designated Operating Funds: These funds relate to between 3 and 6 months of operating costs of the group.

Designated Property and Maintenance funds: These funds comprise funds used to purchased fixed assets for the group.

## 4.19 Significant control

Youthscape has significant control over Youthscape Events Limited and Youthscape Trading Limited, companies Limited by Guarantee. All transactions are approved by the Board.

Youthscape is committed to supporting Youthscape Events for the foreseeable future. At the year end, Youthscape owed Youthscape Events Limited £320k (2023: £(43,756)k).

At the year end Youthscape Trading Limited owed Youthscape £46,866 (2003: £nil)

<b>Name</b>	<b>Class of share capital held</b>	<b>Nature of business</b>
Youthscape Events	n/a - Limited by Guarantee	Conference events activities
Youthscape Trading	n/a - Limited by Guarantee	Resource sales activities



*Youthscape*

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