CHARITY REGISTRATION NUMBER: 1094667

Youthstart

Unaudited Financial Statements

31 December 2025

CHARTWELL ACCOUNTANTS & BUSINESS CONSULTANTS LLP
Chartered Certified Accountants
47 Bury New Road
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Youthstart

Financial Statements

Year ended 31 December 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

Youthstart

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Youthstart
Charity registration number	1094667
Principal office	46 Waterpark Road Salford M7 4ET
The trustees	
	Mrs L Springer Mrs R Worch Mrs R R Katz
Independent examiner	M Guttentag FCCA of Chartwell Accountants and Business Consultants LLP 47 Bury New Road Prestwich Manchester M25 9JY

Structure, governance and management

Youthstart is constituted under a deed dated 20th October 2002. It was registered as a charity on 18th November 2002 with registration number 1094667.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage exposure to the major risks.

Objectives and activities

The objects of the charity are the development of various cultural activities to help and educate young people through their leisure time activities so as to develop their physical and mental capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may improve.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Achievements and performance

Youth Start continued to develop and provide a variety of social and cultural activities for young people during the year. The activities were primarily aimed at teenagers and provided opportunities for young people to participate in positive leisure activities, develop their physical and mental abilities, and build confidence and social skills.

The charity also continued to engage with the local community through outreach activities where appropriate. The trustees remain committed to developing the charity's programme of activities and increasing opportunities for young people to participate in the year ahead.

Financial review

The charity received £73,062 in total incoming resources during the year, comprising £43,551 in voluntary income and £29,475 in grants, compared with £13,448 in the previous year.

Resources expended totalled £52,129, resulting in a net surplus of £20,933. After the opening deficit of £1,404, funds carried forward at year end were £19,529.

The trustees consider the charity to be in a sound financial position and will continue to monitor finances while developing its activities and supporting more young people.

Reserves policy

The trustees aim to maintain sufficient unrestricted reserves to ensure that the charity can continue to meet its ongoing commitments and maintain its activities in the event of an unexpected reduction in income or an unforeseen expenditure.

The trustees review the level of reserves regularly, taking into account the charity's planned activities, expected income and expenditure, and any financial commitments.

At 31 December 2025, the charity had unrestricted funds of £19,529 carried forward. The trustees consider the current level of reserves to be appropriate for the charity's present circumstances and will continue to monitor the position as the charity develops.

The trustees' annual report was approved on 23 September 2026 and signed on behalf of the board of trustees by:

Mrs L Springer
Trustee

Youthstart

Independent Examiner's Report to the Trustees of Youthstart

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Youthstart ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M Guttentag FCCA of Chartwell Accountants and Business Consultants LLP Independent Examiner

47 Bury New Road
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Manchester
M25 9JY

Youthstart

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	43,551	29,475	73,026	13,448
Other income	**5**	36	–	36	–
Total income		43,587	29,475	73,062	13,448
Expenditure					
Expenditure on charitable activities	**6,7**	22,654	29,475	52,129	11,976
Total expenditure		22,654	29,475	52,129	11,976
Net income and net movement in funds		20,933	–	20,933	1,472
Reconciliation of funds					
Total funds brought forward		(1,404)	–	(1,404)	(2,876)
Total funds carried forward		19,529	–	19,529	(1,404)

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

The notes on pages 6 to 12 form part of these financial statements.

Youthstart

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**12**	11,246	–
Current assets			
Cash at bank and in hand		13,649	3,668
Creditors: amounts falling due within one year	**13**	5,366	5,072
Net current assets		8,283	(1,404)
Total assets less current liabilities		19,529	(1,404)
Net assets		19,529	(1,404)
Funds of the charity			
Unrestricted funds		19,529	(1,404)
Total charity funds	**14**	19,529	(1,404)

These financial statements were approved by the board of trustees and authorised for issue on 23 September 2026, and are signed on behalf of the board by:

Mrs L Springer
Trustee

The notes on pages 6 to 12 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 46 Waterpark Road, Salford, M7 4ET.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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 classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations received	43,551	–	43,551
Grants			
Grants received	–	29,475	29,475
	43,551	29,475	73,026

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations received	7,120	–	7,120
Grants			
Grants received	6,328	–	6,328
	13,448	–	13,448

5. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Other income	36	36	–	–

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Community activities	22,060	29,475	51,535
Support costs	594	–	594
	22,654	29,475	52,129

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Community activities	10,987	–	10,987
Support costs	989	–	989
	11,976	–	11,976

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Community activities	51,535	–	51,535	10,987
Governance costs	–	594	594	989
	51,535	594	52,129	11,976

8. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
Accountancy fees	594	594	–

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	594	–

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2025	–
Additions	13,230
At 31 December 2025	13,230
Depreciation	
At 1 January 2025 and 31 December 2025	1,984
Carrying amount	
At 31 December 2025	11,246
At 31 December 2024	(1,984)

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,030	1,330
Accruals and deferred income	594	–
Other creditors	3,742	3,742
	5,366	5,072

14. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025	Income	Expenditure	**At 31 Dec 2025**
	£	£	£	£
General funds	(1,404)	43,587	(22,654)	19,529

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	(2,876)	13,448	(11,976)	(1,404)

Restricted funds

	At 1 Jan 2025	Income	Expenditure	**At 31 Dec 2025**
	£	£	£	£
Restricted Funds	–	29,475	(29,475)	–

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Restricted Funds	–	–	–	–

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	11,246	11,246
Current assets	13,649	13,649
Creditors less than 1 year	(5,366)	(5,366)
Net assets	19,529	19,529

16. Related parties

There were no related party transactions during the year.