Charity registration number 1147394
Company registration number 07871666 (England and Wales)

4YOUTH (SOUTH WEST)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

4YOUTH (SOUTH WEST)

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4YOUTH (SOUTH WEST)

FOREWORD FROM THE CHAIR OF TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

It has been a year of meaningful growth, steady progress, and deep connection across all our work with young people. As Chair of Trustees, I am incredibly proud of what 4Youth (South West) has delivered throughout 2025, not just in numbers, but in the real, everyday impact on young people's lives.

Across Melksham and Westbury, our youth workers, volunteers, partners and supporters have created spaces where young people feel safe, welcomed, and valued, with attendance rising significantly.

TeenTalk has remained a vital part of our offer. The feedback speaks for itself; young people told us they felt listened to, less distressed, more able to sleep, and better equipped to navigate friendships, anger, and anxiety. These are changes that matter.

Our work in Westbury has also grown. Friday Fun Youth Club is now regularly full, with average attendance more than doubling in just one year. Young people describe it as "the best club I've ever been to" and "a great space to be with friends". This is exactly what youth work should feel like.

None of this happens without the people behind the scenes. I want to thank our volunteers, youth workers, partner organisations, funders, and the families who trust us with their young people. All Saints' Church has continued to be an extraordinary partner, raising over £36,000 in grants since 2023 and providing volunteers who bring warmth, mentorship, and care to every session. Wiltshire Council, Westbury Town Council, and Wiltshire Community Foundation have also played a crucial role in sustaining and expanding our offer.

Looking ahead, 2026 will be a year of strengthening our offer and building for the future. We aim to redevelop our Peer Leader programme, create a sensory room at the Canberra Centre, recruit additional youth workers, and bring in more volunteers to support growing demand. Essential improvements to the Canberra Centre (including roof and window replacement) will ensure it remains a safe, welcoming home for youth work. We will also continue expanding TeenTalk's reach, improving access to early help and wellbeing support across Wiltshire.

Youth work is most powerful when it is rooted in community, delivered with care, and shaped by the voices of young people themselves. This year has shown what is possible when we work together and I am excited for what comes next.

Thank you for believing in us, and in the young people we serve.

Becky Lee
Chair of Trustees

Date: 30 September 2026

4YOUTH (SOUTH WEST)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J B Hubbard	(Resigned 25 June 2025)
	Mr B Clover	(Resigned 28 May 2025)
	Mr J Oatley	(Resigned 9 December 2025)
	Ms R Lee	
	Mrs E C Thomas	
	Mr L Henly-Francis	(Appointed 18 March 2026)
	A Elsbury	(Appointed 9 October 2025)
	G Stevens	
	M Zaccarelli	
Charity number	1147394	
Company number	07871666	
Registered office	The Canberra Centre 56a Spa Road Melksham Wiltshire United Kingdom SN12 7NY	
Independent examiner	Holloway House Epsom Square White Horse Business Park Trowbridge Wiltshire United Kingdom BA14 0XG	

4YOUTH (SOUTH WEST)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, (the Memorandum and Articles of Association), the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities
4Youth (South West) exists to advance in life and act as a resource for children and young people, their parents and carers across Melksham, Westbury, Chippenham and surrounding communities. We do this by providing advice, assistance, and accessible programmes of physical, educational, social and recreational activities. Our charitable purpose is to:

- **Help children and young people develop their skills, confidence, capacities and capabilities**, enabling them to participate in society as independent, mature and responsible individuals.
- **Advance education** through informal learning, personal development opportunities, and supportive relationships.
- **Provide recreational and leisure-time activities** in the interests of social welfare, designed to improve wellbeing, reduce isolation, and enhance life chances.
- **Relieve mental and emotional distress** by offering targeted pastoral support and a confidential counselling service (TeenTalk) for young people aged 10–25.

To achieve these objectives, the charity delivers a broad range of youth work and early-help services throughout the year. These include:

- **Youth clubs** offering safe, welcoming spaces for young people aged 9–25, including SEND provision, Juniors, Inters and Seniors sessions.
- **Detached and street-based youth work**, meeting young people in their own environments, providing guidance, early intervention and positive opportunities.
- **TeenTalk counselling and wellbeing support**, delivering free, confidential one-to-one sessions both in person and online, helping young people manage anxiety, relationships, emotions and everyday challenges.
- **Peer leadership and volunteering opportunities**, enabling older young people to build confidence, develop skills and contribute positively to their community.
- **Partnership-based activities** with local organisations, churches, councils and community groups to broaden opportunities and strengthen support networks.
- **Recreational, creative and educational programmes**, including cooking, sports, arts, seasonal events, life-skills activities and targeted interventions.

Through these activities, 4Youth (South West) provides consistent, relationship-based support that helps young people feel safe, connected and valued, while improving wellbeing, strengthening resilience and creating positive pathways for the future.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
During 2025, 4Youth (South West) continued to deliver a broad range of youth work, early help and counselling services across Melksham, Westbury and the wider community. Demand for our support remained high, and our teams worked consistently throughout the year to provide safe, welcoming and accessible opportunities for young people aged 9–25.

Centre-based youth work
Our centre-based youth clubs in Melksham continued to provide positive, structured activities for Juniors, Inters and SEND young people.

- Juniors (ages 9–12) delivered 48 sessions with 2,362 attendances.
- No Limits SEND Club (ages 13–25) delivered 37 sessions with 350 attendances.
- Inters (ages 11–14) launched in September 2025, delivering 16 sessions with 133 attendances in its first term.

As seen nationally, engaging older young people in centre-based provision remains a challenge, and we continue to review how best to shape our offer for this age group.

Detached youth work
Detached youth work remained a vital part of our delivery model, providing early help and guidance to young people in their own spaces.

- 31 detached sessions delivered in Melksham
- 56 individual young people engaged
- 639 meaningful contacts made

This work continues to support young people who may not access centre-based provision and helps us identify emerging needs within local neighbourhoods.

Westbury Friday Fun Club
Our partnership-led youth club in Westbury saw significant growth during the year.

- Average attendance increased from 12 in 2024 to 25.5 in 2025
- Most sessions reached the maximum capacity of 30 young people
- The club supported several looked-after children

Young people consistently report feeling safe, welcomed and able to spend positive time with friends.

TeenTalk counselling and Early Help
Demand for our TeenTalk counselling service remained high throughout 2025.

- 505 counselling sessions delivered
- 124 young people supported
- Sessions delivered across Melksham, Chippenham, Westbury and online

Outcome data shows:

- 66% felt happier
- 61% felt less distressed
- 49% reported improved sleep
- 32% felt less likely to hurt themselves

Young people told us TeenTalk helped them understand their emotions, manage anger, navigate friendships, and feel more able to talk openly about their worries.

Summary

Across all areas of delivery, 2025 was a year of increased engagement, strengthened partnerships and meaningful impact. Youth clubs, detached work and TeenTalk together provided consistent, relationship-based support that helped young people feel safe, connected and valued. The feedback from young people and families demonstrates the importance of accessible, community-rooted youth work and early help, and the difference it continues to make in their everyday lives.

Fundraising

Traditionally the Charity has relied on grant funding from trusts and organisations with occasional windfall donations from individuals. We have also seized opportunities such as the token schemes offered by high street supermarkets and holding fundraising events.

The Charity is implemented the fundraising strategy it adopted in 2023 that not only increases the focus on carefully targeted applications to appropriate trusts and organisations for funding but also a more targeted scheme of attracting regular donations from a wider set of individuals, taking full advantage of the opportunities offered to increase these donations through Gift Aid.

A successful application for National Lottery Funding will add up to £50,000 per year for five years, with the first installment received in April 2023.

The Charity utilizes a GDPR compliant system of storing information about any donors and does not employ any individuals to target individual donors or undertake street collections. No complaints have been received by the Charity relating to its fundraising activities.

Financial review

The charity does not hold investments beyond standard bank accounts. Funds are managed to ensure liquidity and to support ongoing operational needs.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Principal risks and uncertainties

The trustees have identified the following key financial risks:

- Reliance on grant funding for core service delivery
- Rising staffing and delivery costs linked to increased demand
- Limited unrestricted income to support organisational overheads
- Ongoing maintenance requirements at the Canberra Centre
- The need to sustain TeenTalk capacity in response to increasing referrals

Mitigations include the implementation of the fundraising strategy, targeted applications to charitable trusts, development of regular giving, and continued partnership working with local authorities and community organisations.

Material deficits

In accordance with SORP requirements, the trustees note that unrestricted reserves are expected to remain in deficit at year end. The trustees continue to take steps to reduce this deficit through strengthened fundraising, careful cost management and the development of sustainable funding streams.

Fundraising approach

The charity follows the Code of Fundraising Practice and does not employ professional fundraisers or undertake street collections. No complaints were received regarding fundraising activities during the year. Donor information is stored securely in accordance with GDPR requirements.

Financial impact of major projects

During 2025, the charity continued planning for essential improvements to the Canberra Centre, including roof and window replacement. These works are expected to have a financial impact in future periods and form part of the charity's long-term sustainability planning.

Plans for the future

The trustees have reviewed the charity's progress during 2025 and identified several priorities for the coming period to strengthen and sustain our offer for children and young people across Melksham, Westbury, Chippenham and the surrounding communities. Demand for youth work, early help and counselling continues to rise, and our plans reflect both the needs we see locally and the financial realities of delivering high-quality support. These plans reflect the trustees' commitment to delivering high-quality youth work, early help and counselling in a way that is financially responsible and responsive to community need. The charity will continue to monitor risks, adapt to changing circumstances and work closely with partners to ensure young people across our communities feel safe, supported and valued.

Strengthening centre-based youth work

We will continue to develop our youth club offer at the Canberra Centre, ensuring Juniors, Inters and SEND provision remain safe, welcoming and responsive to local need. The Inters club, launched in 2025, will be further embedded, and we will explore how best to engage older young people whose attendance patterns continue to shift nationally.

Expanding detached youth work

Detached youth work remains a vital part of our early-help approach. In 2026 we plan to increase our presence in local neighbourhoods. This will include strengthening partnerships with local groups, schools and community organisations to ensure young people can access support where they naturally spend time.

Developing Peer Leadership and volunteering

We will redevelop our Peer Leader programme to create meaningful volunteering and youth-work experience opportunities for older young people. This will help build confidence, develop skills and support positive transitions into adulthood.

Improving facilities at the Canberra centre

Essential improvements to the Canberra centre (including major roof and window replacement) will be a priority to ensure the building remains safe, warm and fit for purpose. We also plan to develop a sensory room to provide a calming, supportive space for young people who need it.

Enhancing TeenTalk and Early Help

TeenTalk continues to experience high demand. In the coming year we aim to increase awareness of the service, strengthen referral pathways and explore opportunities to extend support beyond the standard six-week block where funding allows. We will also expand our online and printed information so young people and families can access help more easily.

Growing our workforce and volunteer base

To sustain current activity levels and meet rising demand, we plan to recruit additional youth workers and bring in more volunteers across all services. This will support safe delivery, improve capacity and ensure we can respond flexibly to emerging needs.

Strengthening financial resilience

The trustees recognise that the charity has operated at a loss in recent years and that unrestricted reserves remain in deficit. Strengthening financial resilience will therefore be a central priority. This includes implementing a fundraising strategy, increasing regular giving, securing multi-year grants and developing sustainable delivery models that protect core services.

Structure, governance and management

The charitable company was incorporated on 11 December 2011 and is governed under is Memorandum and Articles of Association. Charitable status was granted on 23 May 2012. The charity is overseen by a Board of Trustees who also act as Directors for the purposes of company law.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J B Hubbard	(Resigned 25 June 2025)
Mr B Clover	(Resigned 28 May 2025)
Mr J Oatley	(Resigned 9 December 2025)
Ms R Lee	
Mrs E C Thomas	
Mr L Henly-Francis	(Appointed 18 March 2026)
A Elsbury	(Appointed 9 October 2025)
G Stevens	
M Zaccarelli	

Governance and Trustee responsibilities

The trustees are responsible for setting the strategic direction of the charity, ensuring compliance with legal and regulatory requirements, and overseeing the effective use of charitable funds. They meet at least four times a year to review performance, monitor risks, receive reports from the Chair and Charity Director, and agree future priorities.

Trustees are empowered to appoint additional members to the Board, subject to a minimum of five trustees. Induction and training are provided on an ad hoc basis to ensure trustees understand their responsibilities under charity and company law, including safeguarding, financial oversight and risk management.

None of the trustees has any beneficial interest in the charity. All trustees guarantee to contribute £1 in the event of a winding up.

Management and operational structure

Day-to-day management of the charity is delegated to the Charity Director, who oversees the delivery of youth clubs, detached youth work, TeenTalk counselling and early help services. They are responsible for staff supervision, safeguarding compliance, operational planning and ensuring activities are delivered safely and effectively.

The charity employs a team of counsellors and sessional staff, supported by a dedicated group of volunteers. Together they deliver centre-based youth work, street-based support, counselling sessions and community engagement activities across Melksham, Westbury and Chippenham.

Contribution of volunteers

Volunteers continue to play a vital role in the delivery of our services. Their commitment, reliability and care enable us to provide safe, welcoming and high-quality support for young people across all our programmes. Volunteers assist with club sessions, support activities, provide mentorship and contribute to the positive relationships that underpin effective youth work.

The trustees are deeply grateful for the time, energy and compassion volunteers bring to the charity. Their contribution significantly enhances our capacity and strengthens our connection with local communities.

The trustees' report was approved by the Board of Trustees.

Ms R Lee
Director and trustee
Dated: 30 September 2026

4YOUTH (SOUTH WEST)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors of 4Youth (South West) for the purpose 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 year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

4YOUTH (SOUTH WEST)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF 4YOUTH (SOUTH WEST)

I report to the trustees on my examination of the financial statements of 4Youth (South West) (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the Companies Act 2006.

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

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Katy Gooding
Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG
United Kingdom
30 September 2026

4YOUTH (SOUTH WEST)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated fund 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:						
Donations and legacies	**3**	76,655	-	45,107	121,762	129,015
Charitable activities	**5**	16,396	-	4,442	20,838	35,484
Investments	**4**	291	-	-	291	311
Other income	**6**	-	-	1,000	1,000	13,144
Total income		93,342	-	50,549	143,891	177,954
Expenditure on:						
Raising funds	**7**	-	-	150	150	-
Charitable activities	**8**	43,949	2,868	91,113	137,930	175,598
Other expenditure	**13**	-	-	-	-	3,928
Total expenditure		43,949	2,868	91,263	138,080	179,526
Net income/(expenditure)		49,393	(2,868)	(40,714)	5,811	(1,572)
Transfers between funds		(42,815)	674	42,141	-	-
Net movement in funds	**9**	6,578	(2,194)	1,427	5,811	(1,572)
Reconciliation of funds:						
Fund balances at 1 January 2025		(44,662)	39,764	799,459	794,561	796,133
Fund balances at 31 December 2025		(38,084)	37,570	800,886	800,372	794,561

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

4YOUTH (SOUTH WEST)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated fund 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Donations and legacies	**3**	63,881	-	65,134	129,015
Charitable activities	**5**	35,484	-	-	35,484
Investments	**4**	311	-	-	311
Other income	**6**	-	-	13,144	13,144
Total income		99,676	-	78,278	177,954
Expenditure on:					
Charitable activities	**8**	47,400	2,669	125,529	175,598
Other expenditure	**13**	-	-	3,928	3,928
Total expenditure		47,400	2,669	129,457	179,526
Net income/(expenditure)		52,276	(2,669)	(51,179)	(1,572)
Transfers between funds		(60,876)	-	60,876	-
Net movement in funds	**9**	(8,600)	(2,669)	9,697	(1,572)
Reconciliation of funds:					
Fund balances at 1 January 2024		(36,062)	42,433	789,762	796,133
Fund balances at 31 December 2024		(44,662)	39,764	799,459	794,561

4YOUTH (SOUTH WEST)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**15**		771,571		773,764
Current assets					
Debtors	**16**	714		1,966	
Cash at bank and in hand		32,158		26,058	
		32,872		28,024	
Creditors: amounts falling due within one year	**17**	(4,071)		(7,227)	
Net current assets			28,801		20,797
Total assets less current liabilities			800,372		794,561
Income funds					
Restricted funds	**22**		800,886		799,459
Unrestricted funds - designated funds	**19**		37,570		39,764
Unrestricted funds - general			(38,084)		(44,662)
			800,372		794,561

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 September 2026

Ms R Lee
Trustee

Company registration number 07871666

1 Accounting policies

Charity information

4Youth (South West) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Canberra Centre, 56a Spa Road, Melksham, Wiltshire, SN12 7NY, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been satisfied under headings that aggregate all cost related to the category.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Assets are only capitalised if their value is more than £100.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Not depreciated
Leasehold improvements	6.6% Straight line
Plant and equipment	33.33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The leasehold asset relates to the property that the charity occupies under a long lease, to use for charitable purposes. The land and buildings are owned by Wiltshire Council but the building is occupied, improved, extended and repaired by the charity. Therefore the building meets the definition of an asset under FRS102 'substance over form' concept and the land are buildings are included on the balance sheet of the charity as a long leasehold on this basis.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

1 Accounting policies **(Continued)**

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	4,593	340	4,933	4,060	5,886	9,946
Legacies	1,000	-	1,000	-	-	-
Grants	71,062	40,154	111,216	53,000	59,248	112,248
Membership fees	-	4,613	4,613	6,821	-	6,821
	76,655	45,107	121,762	63,881	65,134	129,015

3 Income from donations and legacies **(Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants						
Crane Co Donation	-	-	-	-	6,106	6,106
Wiltshire County Council	250	24,618	24,868	-	14,000	14,000
Melksham Town Council	10,000	-	10,000	-	10,000	10,000
Melksham Without Grant	3,000	-	3,000	3,000	-	3,000
The National Lottery Community Fund	57,812	-	57,812	50,000	-	50,000
Wiltshire Community Foundation	-	5,000	5,000	-	5,000	5,000
Other	-	10,536	10,536	-	24,142	24,142
	71,062	40,154	111,216	53,000	59,248	112,248

Included in other grants, restricted funds are the following;

	2025 £	2024 £
Devizes Town Council	3,137	15,818
All Saints Church	7,899	6,699
Atworth Parish Council	(500)	500
Tesco grant	-	1,125
	10,536	24,142

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	291	311

5 Charitable activities

	Charitable Income 2025 £	Charitable Income 2024 £
Sale of goods	4,632	5,968
Charitable rental income	16,206	29,516
	20,838	35,484
Analysis by fund		
Unrestricted funds - general	16,396	35,484
Restricted funds	4,442	-
	20,838	35,484

6 Other income

	Restricted funds 2025 £	Restricted funds 2024 £
Community Project	1,000	13,144

7 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	150	-

8 Charitable activities

	Provision of youth services 2025 £	Provision of youth services 2024 £
Staff Costs	130	-
Depreciation and impairment	2,868	2,669
Counselling	2,803	4,131
Young peoples projects	191	1,902
Tuck shop costs	4,989	4,740
	10,981	13,442
Share of support costs (see note 10)	124,337	159,843
Share of governance costs (see note 10)	2,612	2,313
	137,930	175,598
Analysis by fund		
Unrestricted funds - general	43,949	47,400
Unrestricted funds - designated	2,868	2,669
Restricted funds	91,113	125,529
	137,930	175,598

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,490	2,118
Depreciation of owned tangible fixed assets	2,868	2,669

10 Support costs

	Support costs	**Governance costs**	**2025**	Support costs	Governance costs	2024
	£	**£**	**£**	£	£	£
Staff costs	97,339	-	97,339	130,927	-	130,927
Rent of office space including rates and heat	8,106	-	8,106	12,392	-	12,392
Premises repairs, renewals, maintenance and cleaning	11,001	-	11,001	9,278	-	9,278
Telephone, fax and internet	1,654	-	1,654	1,783	-	1,783
Printing, postage and stationery	252	-	252	156	-	156
Software licences and equipment expenses	1,907	-	1,907	1,488	-	1,488
Liability and contents insurance	2,855	-	2,855	2,414	-	2,414
Sundry expenses	1,001	-	1,001	550	-	550
Bank charges	61	-	61	164	-	164
Training and welfare-Staff	161	-	161	691	-	691
Independent examiner	-	2,490	2,490	-	2,118	2,118
Legal and professional	-	122	122	-	144	144
Late PAYE interest	-	-	-	-	51	51
	124,337	2,612	126,949	159,843	2,313	162,156
Analysed between						
Charitable activities	124,337	2,612	126,949	159,843	2,313	162,156

Governance costs includes payments to the independent examiner of £1,566 (2024- £1,212) for independent examination and accountancy fees.

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

2025	**2024**
Number	**Number**
14	21

12 Employees **(Continued)**

Employment costs	2025	2024
	£	£
Wages and salaries	96,238	128,801
Social security costs	-	313
Other pension costs	661	1,139
	97,469	130,927

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

The key management personal consists of the trustees and charity director. The total remuneration was £5,458.

13 Other expenditure

	Restricted funds 2025	Restricted funds 2024
	£	£
Community Project	-	3,928

14 Taxation

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

15 Tangible fixed assets

	Leasehold land and buildings	Leasehold improvements	Plant and equipment	Total
	£	£	£	£
Cost				
At 1 January 2025	750,000	39,648	17,518	807,166
Additions	-	-	675	675
At 31 December 2025	750,000	39,648	18,193	807,841
Depreciation and impairment				
At 1 January 2025	-	15,884	17,518	33,402
Depreciation charged in the year	-	2,645	223	2,868
At 31 December 2025	-	18,529	17,741	36,270
Carrying amount				
At 31 December 2025	750,000	21,119	452	771,571
At 31 December 2024	750,000	23,764	-	773,764

16 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	714	1,966

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,245	2,434
Trade creditors	267	2,404
Other creditors	70	271
Accruals and deferred income	2,489	2,118
	4,071	7,227

18 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	661	1,139

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Unrestricted funds - designated fund

The designated funds have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Resources expended	Transfers	At 31 December 2025
	£	£	£	£
Provision	10,000	-	-	10,000
Property maintenance	6,000	-	-	6,000
Fixed Asset fund	23,764	(2,868)	674	21,570
	39,764	(2,868)	674	37,570

Previous year:	At 1 January 2024	Resources expended	Transfers	At 31 December 2024
	£	£	£	£
Provision	10,000	-	-	10,000
Property maintenance	6,000	-	-	6,000
Fixed Asset fund	26,433	(2,669)	-	23,764
	42,433	(2,669)	-	39,764

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	(44,662)	93,342	(43,949)	(42,815)	(38,084)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	(36,062)	99,676	(47,400)	(60,876)	(44,662)

21 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 December 2025:				
Tangible assets	-	21,571	750,000	771,571
Current assets/(liabilities)	(38,084)	15,999	50,886	28,801
	(38,084)	37,570	800,886	800,372

	Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 December 2024:				
Tangible assets	-	23,764	750,000	773,764
Current assets/(liabilities)	(44,662)	16,000	49,459	20,797
	(44,662)	39,764	799,459	794,561

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds				Movement in funds			
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 1 January 2025	Incoming resources	Resources expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£	£	£	£	£
Scooter event	-	500	-	-	500	-	-	-	500
Canberra Community Park	-	13,144	(3,928)	-	9,216	1,000	(6,412)	-	3,804
Teen Talk	-	11,131	(49,662)	38,531	-	15,340	(43,222)	27,882	-
No Limits- SEND club	7,067	4,000	(8,340)	-	2,727	5,862	(5,861)	-	2,728
Melksham detached youth work	9,423	2,500	(5,162)	-	6,761	4,559	(3,890)	-	7,430
Mentoring	44	-	-	-	44	-	(44)	-	-
Westbury Youth Club	-	8,304	(4,434)	-	3,870	7,899	(4,030)	-	7,739
Canberra Centre	750,000	-	-	-	750,000	-	-	-	750,000
Westbury Youth Awards	122	-	-	-	122	-	-	-	122
Disable access	4,950	-	-	-	4,950	-	-	-	4,950
Westbury detached youth work	9,639	895	(6,515)	-	4,019	5,059	(2,616)	-	6,462
Atworth detached youth work	-	6,606	(12,464)	5,858	-	(20)	(1,578)	1,598	-
Melksham Youth Clubs	-	15,000	(31,487)	16,487	-	7,713	(20,374)	12,661	-
Devizes Detached youth work	3,517	16,198	(7,465)	-	12,250	3,137	(3,236)	-	12,151
Remote villages	5,000	-	-	-	5,000	-	-	-	5,000
	789,762	78,278	(129,457)	60,876	799,459	50,549	(91,263)	42,141	800,886

23 Related party transactions

The key management personal consists of the trustees and charity director. The total remuneration was £5,458.