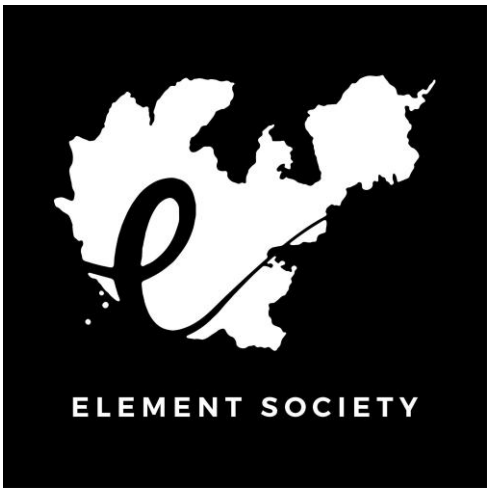
Registered Charity Number: 1157932
Company number: 08576383



Annual Report and Unaudited Financial Statements

For the year ended 31 December 2025

Element Society

Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 – 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 16

Element Society

Legal and administrative information
for the year ended 31 December 2025

Trustees

Ian Balshaw	
Samantha Headford	
Sami Eric	Appointed 5 January 2026
Joseph Parkinson	Resigned 1 January 2025
Adrian Rattenbury	Resigned 2 March 2026
Douglas Muzawazi	Resigned 1 January 2025
Marcus Isman-Egal	Resigned 26 August 2026
Gabriella Lesca	Resigned 27 November 2025

Company Secretary
Christopher Hill

Key management

Chief Executive Officer	Christopher Hill

Charity number
1157932

Company number
08576383

Registered office
Yorkshire House
66 Leopold Street
Sheffield
S1 2GZ

Accountants
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Element Society
Trustee report
for the year ended 31 December 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 December 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Structure, governance, and management

Structure - The charity is constituted as a company limited by guarantee and is governed by its memorandum and articles of association.

Governance - The directors of Element Society are its trustees for the purposes of charity law. Under the charity's membership policy, trustees are also members of the company. There is a minimum of 3 directors at any one time.

The Board shall admit to membership such persons as it thinks fit and the Board may from time to time, by resolution, prescribe (and vary) criteria for membership. Nominations of directors are for an indeterminate period, provided that one third or three (whichever is the greater number) directors are required to retire at each Annual General Meeting but so that the nominated Board director(s) shall be eligible for re-nomination.

New trustees receive an induction covering Element Society's governing documents, charitable purpose, current programmes, safeguarding responsibilities, key policies and the legal duties of charity trustees and company directors. Trustees are expected to undertake appropriate governance and safeguarding training and to maintain an active understanding of the charity's work.

A Governance Improvement Plan, introduced in late 2024, continued throughout 2025 and has continued during 2026.. This has focused on strengthening trustee induction and training, meeting and minute standards, policy oversight, risk management, conflicts of interest, safeguarding oversight and clearer governance responsibilities. The Board are reviewing progress as part of an ongoing programme of governance improvement. Including recruitment of trustees.

Management

The day-to-day management of the charity is delegated to the Chief Executive, Christopher Hill, supported by the senior management team. The Board retains overall responsibility for governance, strategy, safeguarding oversight, risk and the charity's proper administration.

Principal Activities and Review of Operations

Element Society works to advance the lives of young people, particularly those experiencing disadvantage, by providing support and activities that develop their skills, capacities and capabilities and enable them to participate in society as mature and responsible individuals.

The Charity Commission had previously provided formal consent to revised objects wording. In July 2025, the trustees unanimously approved the revised wording. The remaining company and charity registration steps were carried forward for completion after the year end.

Element Society believes in young people and their ability to achieve more than they may have thought possible. Our work combines youth work, education, practical skills, creative activity, social action and targeted support, with young people's voice shaping how programmes develop.

Our approach is relational, practical and responsive. We work directly with young people, schools, families, local authorities and community partners, adapting delivery to the needs of each group while maintaining clear safeguarding and quality expectations.

During 2025 this approach was reflected across Alternative Provision, Holiday Activities and Food provision, Street Reach outreach, Life Hack, youth work, youth justice activity, employability and skills programmes, safe-space activity and youth voice work.

Achievements and performance

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims, activities and future plans. The charity's work in 2025 provided educational, developmental, social and wellbeing benefits to children and young people across Sheffield and the wider city region.

2025 was a year of broader delivery across age groups. Element combined open and targeted youth work with school-age holiday provision, primary Alternative Provision and programmes for older teenagers and young adults. Because several programmes record attendance in different ways, the trustees have not presented a single consolidated participant total in this report; programme evidence is summarised below using the charity's delivery records and commissioner monitoring.

Young people's feedback continued to influence programme design. In consultation responses reviewed by the Board during 2025, 77% of respondents said their goals for the future were clearer, 73% felt more confident trying new things, 68% felt more confident in themselves and their next steps, and 64% felt more positive about the future.

The same consultation highlighted loneliness, mental health, financial insecurity and relationships as important concerns for young people. Requests included a regular youth club or social space, safe spaces for young women, creative opportunities, sports and trips. These findings informed programme planning and the development of Element's facilities and youth offer.

Street Reach was re-established as a targeted outreach offer for young people at risk of anti-social behaviour, exploitation and disengagement. The programme used detached youth work and relationship-building to connect young people with positive activities and follow-on support.

Across its work, Element continued to focus on three connected outcomes: helping young people feel included and valued, inspiring them to try new experiences and use their voice, and improving their prospects through skills, confidence, relationships and access to support.

- Creating welcoming spaces where young people feel known, safe and valued.
- Bringing young people from different backgrounds together where appropriate.
- Promoting positive stories and contributions made by young people.
- Encouraging young people to try new activities, take on challenges and develop confidence.
- Supporting youth voice, social action and participation in decisions that affect them.
- Building practical, social and employability skills and supporting positive next steps.
- Providing targeted support for young people facing additional barriers or disadvantage.
- Working with families, schools and partners to provide consistent support around the young person.
- Using feedback and review to improve programmes over time.

Programmes and performance (2025)

The table below summarises selected 2025 delivery recorded in Element's participant tracker and commissioner monitoring. Figures are presented on the basis used by the relevant programme, so HAF figures are filled places/attendances rather than unique young people.

Programme / Project	2025 delivery evidence
Moving On Up	60 young people recorded in the participant tracker
Youth Justice activity	5 young people recorded in the participant tracker
Chill Zone	30 young people recorded in the participant tracker
Street Reach	31 young people recorded in the participant tracker
New Year New You	25 young people recorded in the participant tracker
Safe Space	30 young people recorded in the participant tracker
Primary Alternative Provision	9 unique pupils recorded in the participant tracker
Holiday Activities and Food	813 filled places recorded for mainstream Summer HAF; a further 108 filled places recorded across mainstream and teenage Winter HAF

Street Reach

Street Reach provided targeted detached and centre-based youth work for young people at heightened risk of anti-social behaviour, exploitation and disengagement. Staff used consistent outreach, positive activities and trusted relationships to build engagement and connect young people with further support.

Holiday Activity Fund

Element delivered HAF provision across the year for school-age children and teenagers eligible for the programme. Summer mainstream monitoring recorded 813 filled places, while Winter monitoring recorded 83 mainstream and 25 teenage places. Delivery combined meals with creative, social and physical activities, with additional support used to improve access for children with SEND.

Alternative Provision

Element continued delivering primary Alternative Provision within Sheffield's AP framework and developed its education offer during the year. By mid-2025 the primary programme had scaled to three days per week, with structured routines, small-group support and a strong focus on regulation, confidence, learning and successful return to appropriate education. The charity also secured Secondary and Transition components for future development.

Life Hack

Life Hack continued Element's focus on practical life skills, confidence and progression for older teenagers and young adults. The programme model supports young people to build the tools needed to manage everyday life, relationships, wellbeing, education and future employment or training.

Youth voice and impact

Element's 2025 youth consultation was used both to measure outcomes and to shape future provision. Alongside the positive confidence and future-orientation results reported above, young people asked for more regular social space, creative activity, sport, trips and safe spaces. The charity used this feedback to inform the design of its youth hub activity and future programme development.

Reserves Policy and Going Concern

Element Society's reserves policy is informed by:

- Its forecasts for levels of income in future years and the reliability of each source.
- Its forecasts for expenditure in future years on the basis of planned activity.
- The analysis of any future needs, opportunities, contingencies or risks and the likelihood and impact of each.

As of 31 December 2025, the reserves target was approximately £65,000 whilst free reserves (general funds excluding fixed assets) stood at £98,561.

The trustees have reviewed Element Society's financial position and future prospects and have a reasonable expectation that the Charity will continue to operate as a going concern for the foreseeable future. The Charity has a strong track record of successfully obtaining funding and maintaining robust relationships with local authorities. These longstanding partnerships, coupled with a healthy financial reserve, provide a solid foundation for the Charity's ongoing operations and future growth.

The trustees remain confident in Element Society's ability to deliver its objectives and continue its impactful work supporting young people in the Sheffield City Region.

Fundraising and ethical standards

The charity's fundraising activities are compliant with the Fundraising Regulator's Code of Practice. Element Society does not engage in high-pressure fundraising, telephone solicitation, or third-party commercial fundraising.

Plans for the Future

Programme Development and Expansion

In 2026 Element Society plans to strengthen its education and youth-work offer while keeping delivery responsive to local need. Priorities include consolidating the Primary Alternative Provision programme, developing the Secondary and Transition AP offers, and exploring additional physically active provision through a second site where this adds value for pupils.

The charity will continue to build reintegration and positive progression into its AP model, with clear learning, wellbeing and personal-development goals and stronger links with schools, families and commissioners.

Street Reach will continue as an outreach and engagement route for young people who may not access traditional services, linking detached youth work with the youth hub, mentoring and targeted follow-on support.

Element will continue developing targeted support for young people facing additional barriers, including care-experienced young people, young people with SEND and those experiencing health, wellbeing or progression challenges.

The charity also plans to develop the facilities at Yorkshire House to support a broader educational and youth offer, including learning spaces, calm spaces, practical life-skills activity and creative media facilities shaped by young people's interests.

Quality improvement will accompany programme growth. Staff development will focus on safeguarding, trauma-informed and relational practice, inclusive communication, education delivery and consistent recording of outcomes and support.

Strategic Partnerships and Service Development

Element Society will continue to strengthen partnerships that improve referral pathways, specialist support and continuity for young people across Sheffield.

- **Local authority collaboration.** Element will continue working with Sheffield City Council teams across Alternative Provision, HAF, youth services and related support, with a focus on clear referral routes, quality assurance and responsive service design.
- **Schools and colleges.** The charity will develop stronger links with education settings so that support can be coordinated around attendance, transition, reintegration, personal development and progression.
- **Care, health and wellbeing partners.** Element will work with relevant statutory and voluntary-sector partners to support young people whose needs cross education, health, care and community services.
- **Community safety partners.** Street Reach and other targeted youth work will continue to support prevention and diversion through trusted relationships, safe spaces and positive activities.
- **Community and specialist partners.** Element will seek practical partnerships that bring additional skills, spaces, equipment, mentoring and experiences to young people while maintaining clear safeguarding and quality expectations.
- **Youth participation.** Young people's feedback will continue to shape programme design, facilities and priorities, with clearer routes for participants to influence decisions and tell the charity what should change.

Financial Sustainability

Element Society's approach to sustainability is to protect delivery quality while mitigating for the volatile nature of third-sector funding.

- **Balanced income mix.** The charity will keep a healthy spread across statutory, trust and foundation, corporate, and earned income. Where possible, it will seek multi-year agreements and retain a pipeline that replaces ending grants six months in advance.
- **Commissioned and in-school delivery.** Bringing existing interventions into schools and colleges creates steadier income and lowers barriers to access for young people.
- **Quality.** Growth will be tied to capacity. New delivery (e.g. at a potential partner site at BaseGreen site for KS3&4) with quality assurance and safeguarding audits embedded.
- **Internal capability.** The charity is investing in a staff upskilling programme and upgrading light-touch systems for scheduling, case recording, and impact reporting so teams can work efficiently across sites.
- **Risk management.** Funding concentration, premises risk, and staffing capacity are monitored on the risk register and reviewed by trustees at least twice yearly. Reserves are maintained in line with policy, and scenario planning is used to protect delivery commitments.

Long-Term Vision

Element Society's long-term aim is to remain a responsive, youth-centred organisation that combines strong relationships with practical opportunities and measurable outcomes. The charity will continue to adapt its programmes as young people's needs and local systems change, while strengthening governance, safeguarding, quality assurance and youth participation.

Principal risks and uncertainties

The trustees identified key operational risks including safeguarding, staffing capacity and retention, governance and compliance, premises continuity, data protection and cyber security, and the challenge of maintaining consistent quality while services expand. These risks are managed through safeguarding procedures, staff training and supervision, policy review, risk-register oversight, quality assurance, incident reporting and regular trustee scrutiny. Funding-related risks are addressed separately within the financial sections of this report.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small company provisions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees on 27 October 2026.

Signed on their behalf by:



Ian Balshaw
Trustee

Independent examiner's report to the directors of Element Society ('the Company')

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 organisations preparing their accounts 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 accounts to be reached.

S Lightfoot

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

27 October 2026

Element Society
Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:							
Donations	**2**	2,436	2,865	5,301	321	8,666	8,987
Charitable activities	**3**	92,913	126,363	219,276	19,595	174,763	194,358
Investments - bank interest		592	-	592	1,659	-	1,659
Total income		**95,941**	**129,228**	**225,169**	21,575	183,429	205,004
Expenditure on:							
Charitable activities	**4**	92,429	127,387	219,816	55,814	178,885	234,699
		92,429	**127,387**	**219,816**	55,814	178,885	234,699
Net income/(expenditure)		**3,512**	**1,841**	**5,353**	(34,239)	4,544	(29,695)
Transfers between funds	**11**	(72)	72	-	5,543	(5,543)	-
Net movement in funds		**3,440**	**1,913**	**5,353**	(28,696)	(999)	(29,695)
Total funds brought forward		95,121	57,222	152,343	123,817	58,221	182,038
Total funds carried forward		**98,561**	**59,135**	**157,696**	95,121	57,222	152,343

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Element Society
Balance Sheet
As at 31 December 2025

	Notes	Total 2025 £	Total 2024 £
Fixed assets			
Tangible assets	**7**	-	1,311
Investments	**8**	-	-
		-	1,311
Current assets			
Debtors	**9**	12,071	65,463
Cash at bank and in hand		156,579	96,331
Total current assets		**168,650**	161,794
Creditors: amounts falling due within one year	**10**	(10,954)	(10,762)
Net current assets		157,696	151,032
Total assets less current liabilities		**157,696**	152,343
Creditors: amounts falling due after more than one year		-	-
Total net assets		**157,696**	**152,343**
Represented by:			
Funds of the Charity			
General funds		98,561	95,121
Restricted income funds	**11**	59,135	57,222
	12	**157,696**	**152,343**

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the Board of Trustees on 27 October 2026.

Signed on their behalf by:

Ian Balshaw
Trustee

Element Society
Notes to the Accounts
For the year ended 31 December 2025

1 Accounting policies

a General

Element Society is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Element Society meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

b Group accounting

The charity is taking exemption of the requirement to prepare group accounts on the basis that the group is small and is not an eligible group.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

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

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis, including irrecoverable VAT, and has been listed under headings that aggregate all the costs related to that activity.

Direct costs, including directly attributable salaries, are allocated on an actual basis to the key strategic areas of activity. Overheads and other salaries are allocated between expense headings on the basis of the time spent.

Governance costs are those in connection with the management of the charity, organisational administration and compliance with the constitutional and statutory requirements.

Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources.

f Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures, fittings & equipment	20% straight line
Computers	33.3% 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 net income/(expenditure) for the year.

g Investments

Investment in a subsidiary company is held at cost less accumulated impairment losses.

h Debtors

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

i Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

j Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l Pension obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

m 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.

n Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

1 Accounting policies (continued)

o Leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

p Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds. Designated funds are funds set aside at the discretion of the trustees for a specific project.

Restricted funds are to be used for specific purposes as laid down by the funder.

q Going Concern

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. and consider that the budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

r Exemption from preparing group accounts

The company has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is a small sized group.

2 Income from donations

	Unrestricted Funds £	**Restricted Funds £**	**Total 2025 £**	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Donations and gifts	2,436	2,865	5,301	321	8,666	8,987
	2,436	**2,865**	**5,301**	321	8,666	8,987

3 Income from charitable activities

		Unrestricted Funds £	**Restricted Funds £**	**Total 2025 £**	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Contracts and fees	Other contracts	92,077	-	92,077	19,595	-	19,595
Other activity income		836	-	836	-	-	-
Barclays Community Football Fund	Accessible football	-	-	-	-	1,000	1,000
Barclays Community Sport Fund	Tennis	-	1,000	1,000	-	-	-
Hays Travel Foundation	Life Hack 2.0	-	-	-	-	2,485	2,485
May Hearnshaw Charitable Trust	Lifehack/Chillzone project	-	-	-	-	5,000	5,000
JD Foundation	Lifehack/Chillzone project	-	-	-	-	5,000	5,000
JD Foundation	Programme support	-	5,000	5,000	-	-	-
The National Lottery Heritage Fund	Heritage Through Food: Roots to Table	-	-	-	-	35,681	35,681
The Neighbourly Foundation/Lidl Toy bank	Christmas party	-	-	-	-	230	230
St Agatha's Community Kickstart Fund	Youth space refurb	-	-	-	-	500	500
Sheffield City Council	Community Iftar	-	-	-	-	800	800
Sheffield City Council	Universal Youth Fund	-	-	-	-	15,000	15,000
Sheffield City Council	Holidays Activities with Food Grant - easter 24	-	-	-	-	8,105	8,105
Sheffield City Council	Holidays Activities with Food Grant - summer 24	-	-	-	-	24,747	24,747
Sheffield City Council	Holidays Activities with Food Grant - summer (teenage)	-	-	-	-	8,260	8,260
Sheffield City Council	Holidays Activities with Food Grant - winter 23	-	-	-	-	1,268	1,268
Sheffield City Council	Holidays Activities with Food Grant - winter 24	-	-	-	-	6,328	6,328
Sheffield City Council	Holidays Activities with Food Grant - winter (teenage)	-	-	-	-	1,367	1,367
Sheffield City Council	Holidays Activities with Food Grant - 2025 programmes	-	51,319	51,319	-	-	-
Sheffield City Council	Holidays Activities with Food Grant - 2025 teenage programmes	-	5,282	5,282	-	-	-
Sheffield City Council local area committee	Safer Spaces	-	-	-	-	540	540
Sheffield City Council local area committee	Sisters of Steel	-	-	-	-	1,622	1,622
Sheffield City Council local area committee	Pop-Up Youth Activity Days	-	750	750	-	-	-
Sheffield City Council local area committee	MOBO Inspired Open Mic and Creative Arts Night	-	-	-	-	2,000	2,000
Sarah Nulty Foundation	Power of music workshops	-	2,000	2,000	-	750	750
Sheffield Town Trust	Security door	-	-	-	-	1,500	1,500
South Yorkshire Police & Crime Commissioner	Galvanise Youth	-	-	-	-	3,826	3,826
South Yorkshire Police	Street Reach	-	-	-	-	29,782	29,782
National Lottery	Street Reach	-	19,805	19,805	-	-	-
Sheffield City Council local area committee	Street Reach	-	2,000	2,000	-	-	-
Sheffield City Council	Street Reach	-	5,196	5,196	-	-	-
Asda Foundation	Street Reach	-	1,000	1,000	-	-	-
South Yorkshire's Community Foundation	Blue Dot Sports taster Days	-	-	-	-	1,000	1,000
South Yorkshire's Community Foundation	Moving On Up	-	4,989	4,989	-	5,000	5,000
South Yorkshire's Community Foundation	O18 YOUTH CLUB	-	-	-	-	5,000	5,000
The Talbot Trusts	BlueDot project	-	-	-	-	3,000	3,000
Tesco Stronger	Fun days	-	-	-	-	500	500
Voluntary Action Sheffield	Reflective support	-	-	-	-	4,000	4,000
Voluntary Action Sheffield	Long covid	-	-	-	-	472	472
DCMS	Better Youth Spaces	-	5,018	5,018	-	-	-
The Earl Fitzwilliam Charitable Trust	Support vulnerable young people	-	1,000	1,000	-	-	-
Health Data Research UK	Take the Lead	-	1,493	1,493	-	-	-
Health Watch Sheffield	Speak Up	-	1,000	1,000	-	-	-
South Yorkshire's Community foundation	Health & Growth Accelerator	-	14,978	14,978	-	-	-
Tesco Bags of Help	Chef's circle	-	500	500	-	-	-
Sheffield City Council local area committee	VE day Celebration	-	300	300	-	-	-
Energy Savings Trust	Energy Redress Scheme	-	3,733	3,733	-	-	-
		92,913	**126,363**	**219,276**	19,595	174,763	194,358

4 Expenditure on charitable activities

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Direct activity costs		6,898	15,525	22,423	1,812	22,381	24,193
Staff salary costs	**5**	67,938	106,685	174,623	30,607	152,119	182,726
Other staff costs		1,635	343	1,978	1,305	1,936	3,241
Volunteer expenses		200	1,025	1,225	-	1,120	1,120
Accomodation		4,187	1,162	5,349	6,581	89	6,670
Professional fees		102	-	102	1,335	400	1,735
Communications & IT		1,753	1,216	2,969	3,648	437	4,085
Insurance		1,559	-	1,559	1,516	-	1,516
Marketing & publicity		-	156	156	500	-	500
Depreciation	7	1,311	-	1,311	1,310	-	1,310
Impairment loss	8	-	-	-	100	-	100
Grants/donations out to other organisations		-	-	-	300	-	300
Bank charges		536	-	536	1,274	-	1,274
Administration		5,140	1,275	6,415	4,476	403	4,879
Independent examination	**6**	1,170	-	1,170	1,050	-	1,050
		92,429	**127,387**	**219,816**	55,814	178,885	234,699

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025 £	2024 £
Salaries and wages	161,233	164,717
Employer's National Insurance	16,171	13,138
Employer's allowance	(10,500)	(5,000)
Employer's pension contributions	7,719	9,871
Redundancy	-	-
	174,623	182,726

The average monthly number of paid employees during the year was 9 (2024: 14). The actual monthly staff varies due to the extra staff taken on over the summer for delivery of specific projects.The emoluments of employees who earned over £60,000 (excluding employer pension costs) during the year were within the following ranges:

	2025	2024
£60,000 - £70,000	1	1

During the year pension contributions on behalf of these employees amounted to £4,022 (2024: £4,118).

The trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contributions and employer NI contributions) of the key management personnel of the charity were £65,399 (2024: £68,128).

6 Fees payable to Independent examiner's organisation

	2025 £	2024 £
Independent examination	**1,170**	1,050
Other services	396	324

7 Tangible fixed assets

	Fixtures, fittings and equipment £	**Total £**
Cost or Valuation		
As at 1 January 2025	15,793	15,793
As at 31 December 2025	15,793	15,793
Depreciation		
As at 1 January 2025	14,482	14,482
Charge this period	1,311	1,311
As at 31 December 2025	15,793	15,793
Net Book Value		
As at 31 December 2025	-	-
As at 31 December 2024	**1,311**	**1,311**

8 Investments

	Investments in subsidiary undertakings £
Cost	
As at 1 January 2025	100
Disposal	(100)
As at 31 December 2025	-
Amortisation and impairment	
Impairment this period	100
Disposal	(100)
	-
Net Book Value	
As at 31 December 2025	-
As at 31 December 2024	-

The charity held 100 shares of £1 each in its wholly owned trading subsidiary MakeDough C.I.C, which was incorporated in the United Kingdom, registered company 14302135, registered office Yorkshire House, 66 Leopold Street, Sheffield, England, S1 2GZ. These were the only shares allotted, called up and fully paid.

The subsidiary was incorporated in August 2022 and the first set of accounts to be filed were made up to 31 August 2023 and no further accounts have been filed. The company was dissolved on 18 November 2025.

9 Debtors

	2025 £	2024 £
Trade debtors	10,245	65,463
Other debtors	1,826	-
	12,071	65,463

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	776	1,422
Accruals	4,992	5,546
Other creditors	2,414	1,353
Other taxes and social security	2,772	2,441
Deferred income	-	-
	10,954	**10,762**

11 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Skipton Charitable Foundation: Skipton room	1,062	-	-	-	1,062
Westfield Health Charitable Trust: Building development	3,865	-	-	-	3,865
Sheffield City Council: Universal Youth Fund	5,260	-	(5,260)	-	-
Sheffield City Council Local Area Committees: New Years resolutions	500	-	-	-	500
South Yorkshire's Community Foundation: Moving On Up	(463)	4,989	(4,526)	-	-
The National Lottery Heritage Fund: Heritage Through Food: Roots to Table	7,092	-	(7,092)	-	-
Sheffield City Council: Holidays Activities with Food Grant - winter 24	3,532	-	(3,532)	-	-
Sheffield City Council: Holidays Activities with Food Grant - winter (teenage)	694	-	(694)	-	-
Sheffield Town Trust: Security door	1,500	-	(1,500)	-	-
South Yorkshire's Community Foundation: Blue Dot Sports taster Days	1,000	-	(1,000)	-	-
Sheffield City Council local area committee: Sisters of Steel (2024)	1,467	-	(1,467)	-	-
Sheffield City Council local area committee: Pop-Up Youth Activity Days	-	750	-	-	750
Voluntary Action Sheffield: Reflective support	3,400	-	(3,400)	-	-
Sheffield City Council local area committee: Safer Spaces	540	-	(540)	-	-
St Agatha's Community Kickstart Fund: Youth space refurb	500	-	-	-	500
DCMS: Better Youth Spaces	-	5,018	(5,090)	72	-
Barclays Community Football Fund: Accessible football	1,000	-	(1,000)	-	-
Barclays Community Sport Fund: Tennis	-	1,000	-	-	1,000
Various: Street Reach	26,273	28,001	(27,259)	-	27,015
Donations: Street Reach	-	400	(400)	-	-
The Earl Fitzwilliam Charitable Trust: Support vulnerable young people	-	1,000	(1,000)	-	-
Sheffield City Council: Holidays Activities with Food Grant - 2025 programmes	-	51,319	(51,319)	-	-
Sheffield City Council: Holidays Activities with Food Grant - 2025 teenage programmes	-	5,282	(5,282)	-	-
Health Data Research UK: Take the Lead	-	1,493	(1,493)	-	-
Health Watch Sheffield: Speak Up	-	1,000	(1,000)	-	-
JD Foundation: Programme support	-	5,000	-	-	5,000
Sarah Nulty Foundation: Power of music workshops	-	2,000	-	-	2,000
South Yorkshire's Community foundation: Health & Growth Accelerator	-	14,978	-	-	14,978
Tesco Bags of Help: Chef's circle	-	500	(500)	-	-
Sheffield City Council local area committee: VE day Celebration	-	300	(300)	-	-
Energy Savings Trust: Energy Redress Scheme	-	3,733	(3,733)	-	-
Aviva matched donations: Climate Action	-	1,305	-	-	1,305
Aviva matched donations: Life Hack	-	1,160	-	-	1,160
	57,222	**129,228**	**(127,387)**	**72**	**59,135**

All key restricted fund activities are discussed in the trustee annual report.

Prior year comparative	*Brought forward £*	*Income £*	*Expenditure £*	*Transfers £*	*Carried forward £*
Aviva (Crowdfunder): Chef's circle	*1,396*	*-*	*(1,396)*	*-*	*-*
BBC Children in Need: Life Hack	*9,793*	*-*	*(9,793)*	*-*	*-*
Skipton Charitable Foundation: Skipton room	*1,062*	*-*	*-*	*-*	*1,062*
Westfield Health Charitable Trust: Building development	*3,865*	*-*	*-*	*-*	*3,865*
Sheffield City Council: Universal Youth Fund	*3,777*	*15,000*	*(13,517)*	*-*	*5,260*
Sheffield City Council Local Area Committees: New Years resolutions	*500*	*-*	*-*	*-*	*500*
South Yorkshires' Community Foundation: O18 YOUTH CLUB	*5,313*	*5,000*	*(10,313)*	*-*	*-*
Sported Foundation: Football session	*500*	*-*	*(500)*	*-*	*-*
Sheffield City Council: Holidays Activities with Food Grant - winter 23	*2,823*	*1,268*	*(4,091)*	*-*	*-*
Sheffield City Council: Holidays Activities with Food Grant - easter	*-*	*8,105*	*(8,105)*	*-*	*-*
Sheffield City Council: Holidays Activities with Food Grant - summer (teenage)	*-*	*8,260*	*(8,260)*	*-*	*-*
Sheffield City Council: Holidays Activities with Food Grant - summer	*-*	*24,747*	*(24,747)*	*-*	*-*
Sheffield City Council: Holidays Activities with Food Grant - winter 24	*-*	*6,328*	*(2,796)*	*-*	*3,532*
Sheffield City Council: Holidays Activities with Food Grant - winter 24 (teenage)	*-*	*1,367*	*(673)*	*-*	*694*
Aviva (Crowdfunder): Learn Through Nature	*917*	*-*	*(917)*	*-*	*-*
The National Lottery Community Fund: Chillzone	*486*	*-*	*(450)*	*(36)*	*-*
South Yorkshires' Community Foundation: Moving On Up	*-*	*5,000*	*(5,463)*	*-*	*(463)*
South Yorkshire Police & Crime Commissioner: Galvanise Youth	*(780)*	*3,826*	*(3,046)*	*-*	*-*
The National Lottery Heritage Fund: Heritage Through Food: Roots to Table	*26,909*	*35,681*	*(55,498)*	*-*	*7,092*
Sheffield City Council: Talk Di talk (Suicide prevention)	*1,160*	*-*	*(1,160)*	*-*	*-*
Tesco Bags of Help: Chef's circle	*500*	*-*	*(500)*	*-*	*-*
Sheffield Town Trust: Security door	*-*	*1,500*	*-*	*-*	*1,500*
Sheffield City Council local area committee: MOBO Inspired Open Mic and Creative Arts Night	*-*	*2,000*	*(2,000)*	*-*	*-*
South Yorkshire's Community Foundation: Blue Dot Sports taster Days	*-*	*1,000*	*-*	*-*	*1,000*
Sheffield City Council: Community Iftar	*-*	*800*	*(800)*	*-*	*-*
Sheffield City Council local area committee: Sisters of Steel	*-*	*1,622*	*(155)*	*-*	*1,467*
Voluntary Action Sheffield: Long covid	*-*	*472*	*(472)*	*-*	*-*
Voluntary Action Sheffield: Reflective support	*-*	*4,000*	*(600)*	*-*	*3,400*
Hays Travel Foundation: Life Hack 2.0	*-*	*2,485*	*(2,485)*	*-*	*-*
The Talbot Trusts: BlueDot project	*-*	*3,000*	*(3,000)*	*-*	*-*
Sarah Nulty Foundation: Power of music workshops	*-*	*750*	*(750)*	*-*	*-*
May Hearnshaw Charitable Trust: Lifehack/Chillzone project	*-*	*5,000*	*(5,000)*	*-*	*-*
Sheffield City Council local area committee: Safer Spaces	*-*	*540*	*-*	*-*	*540*
St Agatha's Community Kickstart Fund: Youth space refurb	*-*	*500*	*-*	*-*	*500*
The Neighbourly Foundation/Lidl Toy bank: Christmas party	*-*	*230*	*(230)*	*-*	*-*
Tesco Stronger: Fun days	*-*	*500*	*(500)*	*-*	*-*
JD Foundation: Lifehack/Chillzone project	*-*	*5,000*	*(5,000)*	*-*	*-*
Barclays Community Football Fund: Accessible football	*-*	*1,000*	*-*	*-*	*1,000*
Sheffield Quakers: Support sessions	*-*	*5,507*	*-*	*(5,507)*	*-*
Aviva matched donation: Life Hack	*-*	*2,920*	*(2,920)*	*-*	*-*
South Yorkshire Police: Street Reach	*-*	*29,782*	*(3,509)*	*-*	*26,273*
Aviva matched donation: Climate Action	*-*	*239*	*(239)*	*-*	*-*
	58,221	*183,429*	*(178,885)*	*(5,543)*	*57,222*

12 Net assets by fund

	Unrestricted Fund	Restricted Funds	Total 2025	*Unrestricted Fund*	*Restricted Funds*	*Total 2024*
	£	**£**	**£**	*£*	*£*	*£*
Tangible fixed assets	-	-	-	*1,311*	-	*1,311*
Net current assets	98,561	59,135	157,696	*93,810*	*57,222*	*151,032*
	98,561	**59,135**	**157,696**	*95,121*	*57,222*	*152,343*

13 Related party transactions

There were no related party transactions during the year.

14 Operating lease

The charity has a peppercorn rent for the property it uses. No value (donation in kind) has been included for this in the accounts.