Sandwell Youth in Action

Charity Registration Number: 1182971

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2026 for Sandwell Youth in Action

Sandwell Youth in Action - SYIA

1st Floor, 130 Cape Hill

Smethwick

West Midlands

B66 4PH

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Sandwell Youth In Action

Independent Examiner's Report to the Trustees of Sandwell Youth In Action
Year ended 31 March 2026

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

0. Chairperson's Introduction

The 2025–2026 year was another important period for Sandwell Youth in Action. Across Sandwell and Birmingham, many young people continued to face significant challenges linked to unemployment, rising living costs, housing insecurity, educational barriers, and poor mental wellbeing.

Demand for our services increased throughout the year, particularly among vulnerable young people requiring one-to-one support, employability guidance, housing advice, and emotional wellbeing assistance.

Despite these challenges, SYIA successfully maintained its frontline services and continued providing a safe, trusted, and welcoming environment where young people could access practical support, mentoring, and opportunities for personal development.

We are proud of the positive outcomes achieved during the year and grateful to our staff, volunteers, trustees, funders, and community partners for their continued commitment and support.

1. INTRODUCTION

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1.1: EXECUTIVE SUMMARY

Organisational Overview

Sandwell Youth in Action (SYIA) is a community-based organisation supporting disadvantaged young people across Sandwell and Birmingham. The organisation works primarily with young people aged 11–25 from deprived communities, including Black and Minority Ethnic (BME) groups, refugee and asylum-seeking communities, unemployed young adults, and young people at risk of homelessness and social exclusion.

Operating from 1st Floor, 130 Cape Hill, Smethwick, SYIA provides educational support, employability guidance, mentoring, advocacy, wellbeing activities, and community engagement programmes designed to improve confidence, opportunities, and life outcomes for vulnerable young people.

During the 2025–2026 reporting period, SYIA directly supported approximately **225** beneficiaries through a range of youth support activities.

Vision, Mission and Values

Vision

To create a society where all young people have equal opportunities to achieve their potential regardless of personal or economic circumstances.

Mission

To empower disadvantaged young people through education, employability support, mentoring, advocacy, wellbeing activities, and positive community engagement.

Core Values

- Inclusion
- Empowerment
- Respect
- Community participation

- Integrity and accountability

The group started on **27.03.2017** in Smethwick, Sandwell by a group of young people from different BME communities who were interested in bringing together BME children and young people from African, Asian, Caribbean, British, European, Americas, Middle Eastern, communities, in one platform to tackle the numerous problems faced by BME in the region.

The group took its inspiration from the positive thinking of Black Minority Ethnic group (BME) young people themselves who had initiated the project in response to the enormous needs and problems they face daily in the community. These needs and problems have been voiced and aired by young people during their informal meetings around a cup of tea, coffee, leisure places or sport settings. Example, groups of young people would meet at night to drink, play loud music, and graffiti the walls. Strained relationships between White and Black youths led to open conflict. In response to these emerging needs, the founders of SYIA have expressed the idea of organising young people into an active group to step forward to find solutions to the many problems faced by youth of colour. The creation of this group was then initiated to empower BME young people to play front line role to initiate positive change in their community.

The organisation is a registered charity (Charity No.: **1182971)** set up to provide both general and one-to-one support to BME children, young people and young adults living in Sandwell Metropolitan Borough Council (SMBC), West Midlands, UK to help them access a wide range of support services that facilitate their full participation in the community and enable them to develop or maintain their skills to live independently in the society.

1.2: REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Sandwell Youth in Action - (SYIA)

Address: 1st Floor, 130 Cape Hill, Smethwick, West Midlands, B66 4PH

Telephone number: 01215652612 **Mobile:** 07881563472

E-Mail: sandwellyouthinaction@gmail.com OR info@syia.org.uk

Website: www.syia.org.uk

Legal status: Registered charity. Charity Number: 1182971

The Trustees

Mr Z P Kashindi

Miss S Katanda

Miss K Tumba

Mr W Shomari

Charity Secretary Mr Pena Walingamina

Bank Name & Address

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Independent examiner

Godfrey Massa (Chartered Certified Accountant)

472A BEARWOOD ROAD

SMETHWICK

WEST MIDLANDS

ENGLAND

B66 4HA

1.3: ORGANISATION'S OBJECTS

The organisation's main object as laid out in its governing document is to advance in life and relieve the needs of BME young people in particular, but not BME young people, living in Sandwell and the West Midlands through:

(a) The provision of recreational and leisure time activities provided in the interests of social welfare, designed to improve the conditions of life;

(b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

1.3: ORGANISATION'S AIM

The organisation's broad aim is to support disadvantaged young people living in Sandwell in their transitional journey from being a child or young person to a more independent adult in the society. In the process of supporting them to move on, the organisation helps young people to develop community projects which address challenging issues such as community cohesion, healthy living, conflict resolution, drug abuse, gambling dependency, alcohol abuse, unemployment, poverty, education, etc.

2: WHAT THE ORGANISATION DOES

Sandwell Youth in Action (SYIA) is a local organisation of young people who work to support disadvantaged young people from Birmingham and Sandwell. The organisation aims to give young people from the deprived wards of Birmingham and Sandwell equal opportunities in life regardless of personal circumstances.

At SYIA:

- We run an ABC Literacy Club i.e. a Homework club to support underachieving school children in literacy, numeracy and science
- We run a Job Club to develop employability skills and opportunities among young people

 We run a Drop-in Centre to provide support, advice and advocacy for disadvantaged and disengaged young people

 We deliver Community Sport and Physical Activity Sport to non-sporty young people

2.1: Our Vision

A service that provides a robust range of support from open access to specialised support, enabling children, young people and young adults (aged 8-25 years) to access what they need, when and where they need it so that they can reach their full personal, social and educational potential.

2.2: Our Mission Statement

Sandwell Youth in Action will make a positive difference to the lives and futures of the young people it supports. We will work with others to provide a quality service to ensure that all young people we support are enabled to lead independent and fulfilling lives through the provision of quality service. SYIA's support programme strives to change the lives of these vulnerable young people including refugees, migrants, asylum seekers, school dropouts, and the unemployed by helping them to discover and maximize their potential to the full.

SYIA's mission is to help change the lives of disadvantaged young people by enabling them to achieve their goals & aspirations. Many of our young people have had their education disrupted and are not in education, employment or training. This leaves them with fewer opportunities, low self-esteem and increased vulnerability.

2.3: Our Values

Our values are Commitment; Optimism; Passion; Diversity & Equality; Flexibility & Adaptability:

- ***Commitment*** - we are committed to attaining the best possible outcomes from the services we provide for our young people. Most of SYIA's work is carried out by dedicated volunteer young people with a constant support and supervision from the Coordinator.
- ***Optimism*** - we remain optimistic about gaining positive results from our work. Most of our members are trained former mentors and mentees who have already made huge differences in their lives and the lives of others.
- ***Passion*** - SYIA gives hope to the hopeless. It offers encouragement and motivates its service users to utilise their potentials fully. Our Volunteers enjoy supporting the most disadvantaged young people and work tirelessly to achieve results.
- ***Diversity & Equality*** - SYIA is a very diverse organisation for children and young people offering support to almost 15 different ethnic groups in Sandwell and Birmingham. Equality is our core value. Ethnic and professional diversity of both service users and members is at the root of the organisation's sustainability. There is a great deal of mutual cultural learning taking place at all stages of mentoring relationships between service users and organisation's members and among Board members and volunteers who come from different cultural background. The range of the client groups varies from highly educated to non-educated, children and young, male young people and female young people, abled and disabled from different communities. The service users are as diverse as the members. We are inclusive in our provision of services, delivery of training and our methods of recruitment, selection and assessment. For those who cannot read and write in English we provide translator/interpreters and also utilise tape recording.
- ***Flexibility & Adaptability*** - We are flexible to what we do and can change anytime without the need to follow strict set of process. We can change the situation to suit the needs of children without compromising safety.

3: ACHIEVEMENT AND PERFORMANCE

Programme Activities and Beneficiary Figures
1. ABC Literacy Club

The ABC Literacy Club provided educational support for children and young people struggling with literacy, numeracy, science, and homework completion.
Support included:

- Homework assistance
- Literacy and reading support
- Numeracy and science guidance
- Study skills and revision support
- Confidence-building activities

Beneficiaries
70 young people

Outcomes

- Improved literacy and numeracy skills
- Better homework completion
- Increased confidence in learning
- Improved school engagement and participation

2. Job Club and Employability Programme
The Job Club supported unemployed and disadvantaged young people aged 16–25 to improve employability skills and access pathways into work, training, volunteering, and education.
Support included:

- CV writing and job applications
- Interview preparation
- Digital skills support
- Careers advice and mentoring
- Job-search assistance

Beneficiaries
55 young people

Outcomes

- 18 participants secured employment
- 14 progressed into training or education
- 11 engaged in volunteering opportunities
- Improved confidence and communication skills

3. Youth Drop-in Centre and Advocacy Support
The Drop-in Centre continued providing advice, mentoring, advocacy, emotional support, and referrals for vulnerable young people.
Support areas included:

- Housing and homelessness advice
- Benefits and financial guidance
- Emotional wellbeing support
- Digital inclusion support
- Refugee and asylum-seeking support
- Crisis intervention and referrals

Beneficiaries
60 young people

Outcomes

- Improved access to housing and support services
- Reduced isolation and improved wellbeing
- Increased confidence and resilience
- Greater community engagement

4. Community Sport and Physical Activity Programme
SYIA delivered inclusive sport and wellbeing activities aimed at engaging disadvantaged and non-sporty young people.
Activities included:

- Football sessions
- Fitness and wellbeing activities
- Team-building exercises
- Recreational and outdoor activities

Beneficiaries
40 young people

Outcomes

- Increased physical activity participation
- Improved teamwork and confidence
- Reduced isolation
- Better emotional wellbeing

Outcomes and Impact
During the reporting period, SYIA directly supported approximately 225 young people through educational, employability, wellbeing, mentoring, and advocacy activities.

Key Outcomes Achieved

Improved Employability
Participants developed practical employability skills including CV writing, interview preparation, communication, teamwork, and digital literacy. Several young people progressed into employment, education, training, and volunteering opportunities.

Educational Progress
Children and young people attending the ABC Literacy Club improved literacy, numeracy, concentration, and confidence in learning. Parents and teachers reported better school engagement and classroom participation.

Improved Wellbeing and Confidence
Many young people accessing SYIA services experienced isolation, anxiety, financial hardship, or low confidence. Through mentoring and support activities, beneficiaries reported increased self-esteem, emotional resilience, and motivation.

Access to Advice and Advocacy
The Drop-in Centre enabled vulnerable young people to access practical support, referrals, housing advice, benefits guidance, and emotional wellbeing assistance.

Stronger Community Engagement
Many participants became involved in volunteering, peer mentoring, and positive community activities, helping strengthen community relationships and social inclusion.

Case Studies

Case Study 1 – "Amina" (Name Changed)
Amina, a 19-year-old refugee young woman, approached SYIA feeling isolated and overwhelmed after struggling to access education and employment opportunities.
Through SYIA's mentoring and employability support, she received help with CV preparation, confidence building, digital skills, and accessing local training opportunities.
After several months of engagement, Amina successfully enrolled on a college course and secured part-time employment.

Amina stated:
"SYIA helped me believe in myself again. I felt alone before, but now I feel more confident about my future."

Case Study 2 – "Daniel" (Name Changed)
Daniel, aged 22, was referred to SYIA while facing housing insecurity and unemployment.
SYIA staff supported him with housing advocacy, budgeting advice, employability coaching, and mentoring support.
With continued support, Daniel secured temporary accommodation and later gained employment through a local recruitment programme.

Daniel shared:
"Without SYIA I don't know where I would be. They supported me step by step and never judged me."

Testimonials
"The staff and volunteers are approachable and genuinely care about young people." – Service User
"SYIA gives young people opportunities and guidance that many of us would not otherwise have." – Volunteer Mentor
"The organisation has become an important support network for vulnerable young people in the local community." – Community Partner

4. DIFFICULTIES AND SETBACKS

The organisation faced several challenges during the reporting period, including:

- Increased demand for support services due to the cost-of-living crisis
- Rising levels of unemployment and housing insecurity among young people
- Mental health and wellbeing concerns
- Limited staffing and volunteer capacity
- Rising operational and utility costs

Despite these challenges, SYIA successfully adapted by strengthening partnerships, increasing volunteer involvement, and prioritising the most urgent cases.

The organisation also improved outreach and referral pathways to ensure vulnerable young people continued accessing support services.

SYIA faced the combined challenges of increasing need, escalating running costs, and donations failing to keep up with demand. As rising living costs saw more BME young people struggle to make ends meet, our organisations saw donations declining at the same time as demand increased. More unrestricted funding was more than needed during the year to surmount this challenge.

In response, six of our young people Volunteers (4 full time and 2 part time) have liaised with housing providers, utility companies and other administrative bodies to address numerous concerns that the young people have raised, especially during the cost of living crisis.

5. FINANCIAL REVIEW

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Funding received during the reporting period supported the continuation of SYIA's core youth services.

The grants contributed towards:

- Staff and volunteer support costs
- Office rental and utility costs
- Safeguarding and operational expenses
- Delivery of mentoring, advocacy, and employability activities

- Homework support and drop-in sessions
- Outreach and engagement activities
- Digital inclusion and crisis support

Due to increased demand during the year, additional resources were directed towards frontline support, outreach work, one-to-one mentoring, and crisis intervention.
SYIA remained committed to responsible financial management and ensuring available resources were used effectively to maximise impact for vulnerable young people.

We are grateful for continued support from our funders and partners. Total income for 2024–2025 was £61,600, with 85% directly invested into programme delivery. A detailed financial statement is contained in the independent examiner's report.

5.1. Brief statement of the organisation's policy on reserves

It is the policy of Sandwell Youth in Action to hold £3,000 in reserves for three months after the end of financial year to cover running costs and unforeseen emergencies. To achieve this, we will aim to put £250 per month into reserves from income until that level is achieved.

5.2. INDEPENDENT EXAMINER

Godfrey Massa has been re-appointed as independent examiner for the ensuing year.

6. LOOKING AHEAD

During 2026–2027, SYIA aims to:

- Expand employability and digital skills programmes
- Increase mentoring and wellbeing support
- Strengthen support for refugee and newly arrived young people
- Develop youth volunteering and leadership opportunities
- Expand community sport and wellbeing activities
- Strengthen partnerships with schools, colleges, and employers
- Secure sustainable funding for long-term service delivery

SYIA remains committed to empowering disadvantaged young people and improving opportunities across Sandwell and Birmingham.

Conclusion

The 2025–2026 reporting period highlighted the continuing importance of community-based youth support services.

Despite increasing social and economic challenges, Sandwell Youth in Action successfully maintained and delivered vital programmes that improved confidence, employability, educational engagement, wellbeing, and social inclusion for vulnerable young people.

Through the commitment of staff, volunteers, trustees, funders, and community partners, SYIA directly supported approximately 225 beneficiaries during the year.

The organisation remains committed to creating safe, inclusive, and empowering opportunities for disadvantaged young people and looks forward to continuing this important work in the future.

THANKS TO OUR PARTNERS AND FUNDERS

We would like to extend our heartfelt thanks to all our partners and funders—both big and small—who have made this year's work possible. Your generous support has enabled us to reach and empower hundreds of young people across Sandwell through projects that build confidence, inspire learning, and create brighter futures.

Independent Examiner's Report to the Trustees of Sandwell Youth In Action
Year ended 31 March 2026

Whether through major grants or community contributions, your investment has directly impacted lives by helping us deliver vital programmes such as the ABC Literacy Club, Job Club, Drop-In Centre, Youth Thriving Minds, Community Sport and Physical Activity, and The TOY Project.

Thank you for believing in our mission and standing with us to uplift the next generation. Together, we are making a lasting difference. — The SYIA Team

The trustees' annual report and the strategic report were approved on 1**2/04/2026** and signed on behalf of the board of trustees by



Mr. Z P Kashindi,Chairman of the Trustees

Independent Examiner's Report to the Trustees of Sandwell Youth In Action
Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Sandwell Youth In Action ('the charity') for the year ended 31 March 2026.

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.



Godfrey Massa (Chartered Certified Accountant)
Independent Examiner

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WEST MIDLANDS
ENGLAND
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Sandwell Youth In Action
Statement of Financial Activities
Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 **Total funds £**	2025 Total funds £
Income and endowments					
Donations and legacies		20,400	28,370	48,770	61,600
Other trading activities		6,300	–	6,300	–
Total income		26,700	28,370	55,070	61,600
Expenditure					
Expenditure on charitable activities		36,527	15,266	51,793	60,516
Total expenditure		36,527	15,266	51,793	60,516
Net income and net movement in funds		(9,827)	13,104	3,277	1,084
Reconciliation of funds					
Total funds brought forward		34,690	–	34,690	33,606
Total funds carried forward		24,863	13,104	37,967	34,690

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 15 to 18 form part of these financial statements.

Sandwell Youth In Action
Statement of Financial Position
31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**5**	22,185	21,785
Current assets			
Cash at bank and in hand		15,782	12,905
Net current assets		15,782	12,905
Total assets less current liabilities		37,967	34,690
Funds of the charity			
Restricted funds		13,104	24,500
Unrestricted funds		24,863	10,190
Total charity funds		37,967	34,690

These financial statements were approved by the board of trustees and authorised for issue on 1**2/04/2026**, and are signed on behalf of the board by:



Mr. Z P Kashindi
Trustee

The notes on pages 15 to 18 form part of these financial statements.

Sandwell Youth In Action
Statement of Cash Flows
Year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities		
Net income	3,277	1,084
Cash generated from operations	3,277	1,084
Net cash from operating activities	3,277	1,084
Cash flows from investing activities		
Purchase of tangible assets	(400)	–
Net cash used in investing activities	(400)	–
Net increase in cash and cash equivalents	2,877	1,084
Cash and cash equivalents at beginning of year	12,905	11,821
Cash and cash equivalents at end of year	15,782	12,905

The notes on pages 15 to 18 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 C/O 1ST Floor, 130 Cape Hill, Smethwick, West Midlands, United Kingdom.

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.

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.

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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	7,955	15,577

The average head count of employees during the year was Nil (2025: Nil).

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

5. Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 April 2025	21,785
Additions	400
At 31 March 2026	22,185
Depreciation	
At 1 April 2025 and 31 March 2026	–
Carrying amount	
At 31 March 2026	22,185
At 31 March 2025	21,785

6. Analysis of changes in net debt

	At 1 Apr 2025	Cash flows	**At 31 Mar 2026**
	£	£	**£**
Cash at bank and in hand	12,905	2,877	15,782

The following pages do not form part of the financial statements.

Sandwell Youth In Action
Detailed Statement of Financial Activities
Year ended 31 March 2026

	2026	2025
	£	£
Income and endowments		
Donations and legacies		
Members Contributions	7,900	7,250
General Fund	–	9,850
Heart Of England Community Foundation	9,500	–
The Roger & Douglas Turner CT	3,000	–
Foyle Foundation	–	5,000
The Hadley Foundation	–	3,000
The Eveson Trust	6,160	–
Baron Davenports Charity	–	500
CAF Bentley Advancing Life Chances	500	–
The Michael Marsh Ch Trust	3,000	–
Patrick Trust	–	1,000
Sir John Middlemore Trust	1,000	–
The Good Enough Charity Trust	750	1,000
The Worshipful Company of Weavers	–	2,500
Next Energy Solutions Ltd	5,000	–
The Souter Charitable Trust	2,000	–
The Noel Sweeney Foundation	3,000	–
UK Youth Fund	–	31,500
The Grimmitt Trust	2,000	–
Edward Cadbury	2,000	–
The Cole Trust	1,000	–
The Eric W Vincent Trust Fund	600	–
Barchesters' Ch Foundation	1,360	–
	48,770	61,600
Other trading activities		
Fundraising events	6,300	–
Total income	55,070	61,600

Year ended 31 March 2026

	2026	2025
	£	£
Expenditure		
Expenditure on charitable activities		
Wages and salaries	7,955	15,577
Rent	3,306	4,370
Light and heat	222	2,347
Other motor/travel costs	1,575	3,724
Legal and professional fees	50	1,250
Telephone	–	2,265
Other office costs	–	1,118
Consultancy & Advice	1,480	–
Activity Costs	6,795	–
Volunteer Expenses	1,875	2,815
Marketing and Publicity	1,402	1,325
Project Management and Monitoring	375	2,550
Refreshment and Snacks	1,650	213
Materials & Resources	5,108	19,022
Communication	1,660	1,500
Venue Hire	8,853	–
Training	1,380	420
Sport Coaching	2,330	300
In-Kind Assistance	270	1,720
General Running Expenses	5,507	–
	51,793	60,516
Total expenditure	51,793	60,516
Net income	3,277	1,084

Sandwell Youth in Action

Charity Registration Number: 1182971

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2026 for Sandwell Youth in Action

Sandwell Youth in Action - SYIA

1st Floor, 130 Cape Hill

Smethwick

West Midlands

B66 4PH

Contents of the Financial Statements for the Year Ended 31 March 2026

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Sandwell Youth In Action

Independent Examiner's Report to the Trustees of Sandwell Youth In Action
Year ended 31 March 2026

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

0. Chairperson's Introduction

The 2025–2026 year was another important period for Sandwell Youth in Action. Across Sandwell and Birmingham, many young people continued to face significant challenges linked to unemployment, rising living costs, housing insecurity, educational barriers, and poor mental wellbeing.

Demand for our services increased throughout the year, particularly among vulnerable young people requiring one-to-one support, employability guidance, housing advice, and emotional wellbeing assistance.

Despite these challenges, SYIA successfully maintained its frontline services and continued providing a safe, trusted, and welcoming environment where young people could access practical support, mentoring, and opportunities for personal development.

We are proud of the positive outcomes achieved during the year and grateful to our staff, volunteers, trustees, funders, and community partners for their continued commitment and support.

1. INTRODUCTION

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1.1: EXECUTIVE SUMMARY

Organisational Overview

Sandwell Youth in Action (SYIA) is a community-based organisation supporting disadvantaged young people across Sandwell and Birmingham. The organisation works primarily with young people aged 11–25 from deprived communities, including Black and Minority Ethnic (BME) groups, refugee and asylum-seeking communities, unemployed young adults, and young people at risk of homelessness and social exclusion.

Operating from 1st Floor, 130 Cape Hill, Smethwick, SYIA provides educational support, employability guidance, mentoring, advocacy, wellbeing activities, and community engagement programmes designed to improve confidence, opportunities, and life outcomes for vulnerable young people.

During the 2025–2026 reporting period, SYIA directly supported approximately **225** beneficiaries through a range of youth support activities.

Vision, Mission and Values

Vision

To create a society where all young people have equal opportunities to achieve their potential regardless of personal or economic circumstances.

Mission

To empower disadvantaged young people through education, employability support, mentoring, advocacy, wellbeing activities, and positive community engagement.

Core Values

- Inclusion
- Empowerment
- Respect
- Community participation

- Integrity and accountability

The group started on **27.03.2017** in Smethwick, Sandwell by a group of young people from different BME communities who were interested in bringing together BME children and young people from African, Asian, Caribbean, British, European, Americas, Middle Eastern, communities, in one platform to tackle the numerous problems faced by BME in the region.

The group took its inspiration from the positive thinking of Black Minority Ethnic group (BME) young people themselves who had initiated the project in response to the enormous needs and problems they face daily in the community. These needs and problems have been voiced and aired by young people during their informal meetings around a cup of tea, coffee, leisure places or sport settings. Example, groups of young people would meet at night to drink, play loud music, and graffiti the walls. Strained relationships between White and Black youths led to open conflict. In response to these emerging needs, the founders of SYIA have expressed the idea of organising young people into an active group to step forward to find solutions to the many problems faced by youth of colour. The creation of this group was then initiated to empower BME young people to play front line role to initiate positive change in their community.

The organisation is a registered charity (Charity No.: **1182971)** set up to provide both general and one-to-one support to BME children, young people and young adults living in Sandwell Metropolitan Borough Council (SMBC), West Midlands, UK to help them access a wide range of support services that facilitate their full participation in the community and enable them to develop or maintain their skills to live independently in the society.

1.2: REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Sandwell Youth in Action - (SYIA)

Address: 1st Floor, 130 Cape Hill, Smethwick, West Midlands, B66 4PH

Telephone number: 01215652612 **Mobile:** 07881563472

E-Mail: sandwellyouthinaction@gmail.com OR info@syia.org.uk

Website: www.syia.org.uk

Legal status: Registered charity. Charity Number: 1182971

The Trustees

Mr Z P Kashindi

Miss S Katanda

Miss K Tumba

Mr W Shomari

Charity Secretary Mr Pena Walingamina

Bank Name & Address

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Independent examiner

Godfrey Massa (Chartered Certified Accountant)

472A BEARWOOD ROAD

SMETHWICK

WEST MIDLANDS

ENGLAND

B66 4HA

1.3: ORGANISATION'S OBJECTS

The organisation's main object as laid out in its governing document is to advance in life and relieve the needs of BME young people in particular, but not BME young people, living in Sandwell and the West Midlands through:

(a) The provision of recreational and leisure time activities provided in the interests of social welfare, designed to improve the conditions of life;

(b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

1.3: ORGANISATION'S AIM

The organisation's broad aim is to support disadvantaged young people living in Sandwell in their transitional journey from being a child or young person to a more independent adult in the society. In the process of supporting them to move on, the organisation helps young people to develop community projects which address challenging issues such as community cohesion, healthy living, conflict resolution, drug abuse, gambling dependency, alcohol abuse, unemployment, poverty, education, etc.

2: WHAT THE ORGANISATION DOES

Sandwell Youth in Action (SYIA) is a local organisation of young people who work to support disadvantaged young people from Birmingham and Sandwell. The organisation aims to give young people from the deprived wards of Birmingham and Sandwell equal opportunities in life regardless of personal circumstances.

At SYIA:

- We run an ABC Literacy Club i.e. a Homework club to support underachieving school children in literacy, numeracy and science
- We run a Job Club to develop employability skills and opportunities among young people

 We run a Drop-in Centre to provide support, advice and advocacy for disadvantaged and disengaged young people

 We deliver Community Sport and Physical Activity Sport to non-sporty young people

2.1: Our Vision

A service that provides a robust range of support from open access to specialised support, enabling children, young people and young adults (aged 8-25 years) to access what they need, when and where they need it so that they can reach their full personal, social and educational potential.

2.2: Our Mission Statement

Sandwell Youth in Action will make a positive difference to the lives and futures of the young people it supports. We will work with others to provide a quality service to ensure that all young people we support are enabled to lead independent and fulfilling lives through the provision of quality service. SYIA's support programme strives to change the lives of these vulnerable young people including refugees, migrants, asylum seekers, school dropouts, and the unemployed by helping them to discover and maximize their potential to the full.

SYIA's mission is to help change the lives of disadvantaged young people by enabling them to achieve their goals & aspirations. Many of our young people have had their education disrupted and are not in education, employment or training. This leaves them with fewer opportunities, low self-esteem and increased vulnerability.

2.3: Our Values

Our values are Commitment; Optimism; Passion; Diversity & Equality; Flexibility & Adaptability:

- ***Commitment*** - we are committed to attaining the best possible outcomes from the services we provide for our young people. Most of SYIA's work is carried out by dedicated volunteer young people with a constant support and supervision from the Coordinator.
- ***Optimism*** - we remain optimistic about gaining positive results from our work. Most of our members are trained former mentors and mentees who have already made huge differences in their lives and the lives of others.
- ***Passion*** - SYIA gives hope to the hopeless. It offers encouragement and motivates its service users to utilise their potentials fully. Our Volunteers enjoy supporting the most disadvantaged young people and work tirelessly to achieve results.
- ***Diversity & Equality*** - SYIA is a very diverse organisation for children and young people offering support to almost 15 different ethnic groups in Sandwell and Birmingham. Equality is our core value. Ethnic and professional diversity of both service users and members is at the root of the organisation's sustainability. There is a great deal of mutual cultural learning taking place at all stages of mentoring relationships between service users and organisation's members and among Board members and volunteers who come from different cultural background. The range of the client groups varies from highly educated to non-educated, children and young, male young people and female young people, abled and disabled from different communities. The service users are as diverse as the members. We are inclusive in our provision of services, delivery of training and our methods of recruitment, selection and assessment. For those who cannot read and write in English we provide translator/interpreters and also utilise tape recording.
- ***Flexibility & Adaptability*** - We are flexible to what we do and can change anytime without the need to follow strict set of process. We can change the situation to suit the needs of children without compromising safety.

3: ACHIEVEMENT AND PERFORMANCE

Programme Activities and Beneficiary Figures
1. ABC Literacy Club

The ABC Literacy Club provided educational support for children and young people struggling with literacy, numeracy, science, and homework completion.
Support included:

- Homework assistance
- Literacy and reading support
- Numeracy and science guidance
- Study skills and revision support
- Confidence-building activities

Beneficiaries
70 young people

Outcomes

- Improved literacy and numeracy skills
- Better homework completion
- Increased confidence in learning
- Improved school engagement and participation

2. Job Club and Employability Programme
The Job Club supported unemployed and disadvantaged young people aged 16–25 to improve employability skills and access pathways into work, training, volunteering, and education.
Support included:

- CV writing and job applications
- Interview preparation
- Digital skills support
- Careers advice and mentoring
- Job-search assistance

Beneficiaries
55 young people

Outcomes

- 18 participants secured employment
- 14 progressed into training or education
- 11 engaged in volunteering opportunities
- Improved confidence and communication skills

3. Youth Drop-in Centre and Advocacy Support
The Drop-in Centre continued providing advice, mentoring, advocacy, emotional support, and referrals for vulnerable young people.
Support areas included:

- Housing and homelessness advice
- Benefits and financial guidance
- Emotional wellbeing support
- Digital inclusion support
- Refugee and asylum-seeking support
- Crisis intervention and referrals

Beneficiaries
60 young people

Outcomes

- Improved access to housing and support services
- Reduced isolation and improved wellbeing
- Increased confidence and resilience
- Greater community engagement

4. Community Sport and Physical Activity Programme
SYIA delivered inclusive sport and wellbeing activities aimed at engaging disadvantaged and non-sporty young people.
Activities included:

- Football sessions
- Fitness and wellbeing activities
- Team-building exercises
- Recreational and outdoor activities

Beneficiaries
40 young people

Outcomes

- Increased physical activity participation
- Improved teamwork and confidence
- Reduced isolation
- Better emotional wellbeing

Outcomes and Impact
During the reporting period, SYIA directly supported approximately 225 young people through educational, employability, wellbeing, mentoring, and advocacy activities.

Key Outcomes Achieved

Improved Employability
Participants developed practical employability skills including CV writing, interview preparation, communication, teamwork, and digital literacy. Several young people progressed into employment, education, training, and volunteering opportunities.

Educational Progress
Children and young people attending the ABC Literacy Club improved literacy, numeracy, concentration, and confidence in learning. Parents and teachers reported better school engagement and classroom participation.

Improved Wellbeing and Confidence
Many young people accessing SYIA services experienced isolation, anxiety, financial hardship, or low confidence. Through mentoring and support activities, beneficiaries reported increased self-esteem, emotional resilience, and motivation.

Access to Advice and Advocacy
The Drop-in Centre enabled vulnerable young people to access practical support, referrals, housing advice, benefits guidance, and emotional wellbeing assistance.

Stronger Community Engagement
Many participants became involved in volunteering, peer mentoring, and positive community activities, helping strengthen community relationships and social inclusion.

Case Studies

Case Study 1 – "Amina" (Name Changed)
Amina, a 19-year-old refugee young woman, approached SYIA feeling isolated and overwhelmed after struggling to access education and employment opportunities.
Through SYIA's mentoring and employability support, she received help with CV preparation, confidence building, digital skills, and accessing local training opportunities.
After several months of engagement, Amina successfully enrolled on a college course and secured part-time employment.

Amina stated:
"SYIA helped me believe in myself again. I felt alone before, but now I feel more confident about my future."

Case Study 2 – "Daniel" (Name Changed)
Daniel, aged 22, was referred to SYIA while facing housing insecurity and unemployment.
SYIA staff supported him with housing advocacy, budgeting advice, employability coaching, and mentoring support.
With continued support, Daniel secured temporary accommodation and later gained employment through a local recruitment programme.

Daniel shared:
"Without SYIA I don't know where I would be. They supported me step by step and never judged me."

Testimonials
"The staff and volunteers are approachable and genuinely care about young people." – Service User
"SYIA gives young people opportunities and guidance that many of us would not otherwise have." – Volunteer Mentor
"The organisation has become an important support network for vulnerable young people in the local community." – Community Partner

4. DIFFICULTIES AND SETBACKS

The organisation faced several challenges during the reporting period, including:

- Increased demand for support services due to the cost-of-living crisis
- Rising levels of unemployment and housing insecurity among young people
- Mental health and wellbeing concerns
- Limited staffing and volunteer capacity
- Rising operational and utility costs

Despite these challenges, SYIA successfully adapted by strengthening partnerships, increasing volunteer involvement, and prioritising the most urgent cases.

The organisation also improved outreach and referral pathways to ensure vulnerable young people continued accessing support services.

SYIA faced the combined challenges of increasing need, escalating running costs, and donations failing to keep up with demand. As rising living costs saw more BME young people struggle to make ends meet, our organisations saw donations declining at the same time as demand increased. More unrestricted funding was more than needed during the year to surmount this challenge.

In response, six of our young people Volunteers (4 full time and 2 part time) have liaised with housing providers, utility companies and other administrative bodies to address numerous concerns that the young people have raised, especially during the cost of living crisis.

5. FINANCIAL REVIEW

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Funding received during the reporting period supported the continuation of SYIA's core youth services.

The grants contributed towards:

- Staff and volunteer support costs
- Office rental and utility costs
- Safeguarding and operational expenses
- Delivery of mentoring, advocacy, and employability activities

- Homework support and drop-in sessions
- Outreach and engagement activities
- Digital inclusion and crisis support

Due to increased demand during the year, additional resources were directed towards frontline support, outreach work, one-to-one mentoring, and crisis intervention.
SYIA remained committed to responsible financial management and ensuring available resources were used effectively to maximise impact for vulnerable young people.

We are grateful for continued support from our funders and partners. Total income for 2024–2025 was £61,600, with 85% directly invested into programme delivery. A detailed financial statement is contained in the independent examiner's report.

5.1. Brief statement of the organisation's policy on reserves

It is the policy of Sandwell Youth in Action to hold £3,000 in reserves for three months after the end of financial year to cover running costs and unforeseen emergencies. To achieve this, we will aim to put £250 per month into reserves from income until that level is achieved.

5.2. INDEPENDENT EXAMINER

Godfrey Massa has been re-appointed as independent examiner for the ensuing year.

6. LOOKING AHEAD

During 2026–2027, SYIA aims to:

- Expand employability and digital skills programmes
- Increase mentoring and wellbeing support
- Strengthen support for refugee and newly arrived young people
- Develop youth volunteering and leadership opportunities
- Expand community sport and wellbeing activities
- Strengthen partnerships with schools, colleges, and employers
- Secure sustainable funding for long-term service delivery

SYIA remains committed to empowering disadvantaged young people and improving opportunities across Sandwell and Birmingham.

Conclusion

The 2025–2026 reporting period highlighted the continuing importance of community-based youth support services.

Despite increasing social and economic challenges, Sandwell Youth in Action successfully maintained and delivered vital programmes that improved confidence, employability, educational engagement, wellbeing, and social inclusion for vulnerable young people.

Through the commitment of staff, volunteers, trustees, funders, and community partners, SYIA directly supported approximately 225 beneficiaries during the year.

The organisation remains committed to creating safe, inclusive, and empowering opportunities for disadvantaged young people and looks forward to continuing this important work in the future.

THANKS TO OUR PARTNERS AND FUNDERS

We would like to extend our heartfelt thanks to all our partners and funders—both big and small—who have made this year's work possible. Your generous support has enabled us to reach and empower hundreds of young people across Sandwell through projects that build confidence, inspire learning, and create brighter futures.

Independent Examiner's Report to the Trustees of Sandwell Youth In Action
Year ended 31 March 2026

Whether through major grants or community contributions, your investment has directly impacted lives by helping us deliver vital programmes such as the ABC Literacy Club, Job Club, Drop-In Centre, Youth Thriving Minds, Community Sport and Physical Activity, and The TOY Project.

Thank you for believing in our mission and standing with us to uplift the next generation. Together, we are making a lasting difference. — The SYIA Team

The trustees' annual report and the strategic report were approved on 1**2/04/2026** and signed on behalf of the board of trustees by



Mr. Z P Kashindi,Chairman of the Trustees

Independent Examiner's Report to the Trustees of Sandwell Youth In Action
Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Sandwell Youth In Action ('the charity') for the year ended 31 March 2026.

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.



Godfrey Massa (Chartered Certified Accountant)
Independent Examiner

472 BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

Sandwell Youth In Action
Statement of Financial Activities
Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 **Total funds £**	2025 Total funds £
Income and endowments					
Donations and legacies		20,400	28,370	48,770	61,600
Other trading activities		6,300	–	6,300	–
Total income		26,700	28,370	55,070	61,600
Expenditure					
Expenditure on charitable activities		36,527	15,266	51,793	60,516
Total expenditure		36,527	15,266	51,793	60,516
Net income and net movement in funds		(9,827)	13,104	3,277	1,084
Reconciliation of funds					
Total funds brought forward		34,690	–	34,690	33,606
Total funds carried forward		24,863	13,104	37,967	34,690

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 15 to 18 form part of these financial statements.

Sandwell Youth In Action
Statement of Financial Position
31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**5**	22,185	21,785
Current assets			
Cash at bank and in hand		15,782	12,905
Net current assets		15,782	12,905
Total assets less current liabilities		37,967	34,690
Funds of the charity			
Restricted funds		13,104	24,500
Unrestricted funds		24,863	10,190
Total charity funds		37,967	34,690

These financial statements were approved by the board of trustees and authorised for issue on 1**2/04/2026**, and are signed on behalf of the board by:



Mr. Z P Kashindi
Trustee

The notes on pages 15 to 18 form part of these financial statements.

Sandwell Youth In Action
Statement of Cash Flows
Year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities		
Net income	3,277	1,084
Cash generated from operations	3,277	1,084
Net cash from operating activities	3,277	1,084
Cash flows from investing activities		
Purchase of tangible assets	(400)	–
Net cash used in investing activities	(400)	–
Net increase in cash and cash equivalents	2,877	1,084
Cash and cash equivalents at beginning of year	12,905	11,821
Cash and cash equivalents at end of year	15,782	12,905

The notes on pages 15 to 18 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 C/O 1ST Floor, 130 Cape Hill, Smethwick, West Midlands, United Kingdom.

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.

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.

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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	7,955	15,577

The average head count of employees during the year was Nil (2025: Nil).

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

5. Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 April 2025	21,785
Additions	400
At 31 March 2026	22,185
Depreciation	
At 1 April 2025 and 31 March 2026	–
Carrying amount	
At 31 March 2026	22,185
At 31 March 2025	21,785

6. Analysis of changes in net debt

	At 1 Apr 2025	Cash flows	**At 31 Mar 2026**
	£	£	**£**
Cash at bank and in hand	12,905	2,877	15,782

The following pages do not form part of the financial statements.

Sandwell Youth In Action
Detailed Statement of Financial Activities
Year ended 31 March 2026

	2026	2025
	£	£
Income and endowments		
Donations and legacies		
Members Contributions	7,900	7,250
General Fund	–	9,850
Heart Of England Community Foundation	9,500	–
The Roger & Douglas Turner CT	3,000	–
Foyle Foundation	–	5,000
The Hadley Foundation	–	3,000
The Eveson Trust	6,160	–
Baron Davenports Charity	–	500
CAF Bentley Advancing Life Chances	500	–
The Michael Marsh Ch Trust	3,000	–
Patrick Trust	–	1,000
Sir John Middlemore Trust	1,000	–
The Good Enough Charity Trust	750	1,000
The Worshipful Company of Weavers	–	2,500
Next Energy Solutions Ltd	5,000	–
The Souter Charitable Trust	2,000	–
The Noel Sweeney Foundation	3,000	–
UK Youth Fund	–	31,500
The Grimmitt Trust	2,000	–
Edward Cadbury	2,000	–
The Cole Trust	1,000	–
The Eric W Vincent Trust Fund	600	–
Barchesters' Ch Foundation	1,360	–
	48,770	61,600
Other trading activities		
Fundraising events	6,300	–
Total income	55,070	61,600

Year ended 31 March 2026

	2026	2025
	£	£
Expenditure		
Expenditure on charitable activities		
Wages and salaries	7,955	15,577
Rent	3,306	4,370
Light and heat	222	2,347
Other motor/travel costs	1,575	3,724
Legal and professional fees	50	1,250
Telephone	–	2,265
Other office costs	–	1,118
Consultancy & Advice	1,480	–
Activity Costs	6,795	–
Volunteer Expenses	1,875	2,815
Marketing and Publicity	1,402	1,325
Project Management and Monitoring	375	2,550
Refreshment and Snacks	1,650	213
Materials & Resources	5,108	19,022
Communication	1,660	1,500
Venue Hire	8,853	–
Training	1,380	420
Sport Coaching	2,330	300
In-Kind Assistance	270	1,720
General Running Expenses	5,507	–
	51,793	60,516
Total expenditure	51,793	60,516
Net income	3,277	1,084