**REGISTERED COMPANY NUMBER: 11953689 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1186059**

# Report of the Trustees and

# Financial Statements

# for the Year Ended 31 March 2026

# for

# Youth Connect South West

Sumer Auditco Limited
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

# Youth Connect South West

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# Report of the Trustees for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

To act as a resource for young people up to the age of 25 living in the United Kingdom by providing advice and assistance and organising programmes of physical, educational and other activities as a means of: (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b) advancing education; (c) relieving unemployment; (d) providing recreational and leisure activities in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The promotion of social inclusion for the public benefit by preventing young people from becoming socially excluded, relieving the needs of those young people who are socially excluded and assisting them to integrate into society.

### Significant activities

The charity's work is informed by its vision and mission:
- Vision: Inspiring young people
- Mission: Creating opportunities with young people to be safe, belong, be heard and grow

These underpin the organisation's approach to delivering its charitable objectives and shaping its services.
During the year, the trustees oversaw both the continued delivery of services to young people and significant organisational development, including the establishment of a new strategic framework to guide the charity's future work.

A key area of activity was the development and approval of a new organisational strategy covering the period 2026-2029. This builds on the renewal of the charity's vision and mission in the previous year and represents an important step in moving from organisational development to a clearer and more structured long-term direction.
The strategy sets priorities focused on responding to the realities of young people's lives, closing the gap between need and support, strengthening workforce and organisational systems, and improving financial sustainability through partnership and diversification of income.

Poverty and inequality are firmly embedded as issues that impact young people. The cost of living continues to grow, and food poverty is a prevalent issue in our area. This is compounded by the effects of rural isolation and poor access to transport, limiting young people's access to essential services and opportunities.

Access to mental health services for young people continues to be a critical concern, with many waiting over a year for mental health assessments. The rates of hospitalisation for under-18 mental health issues, alcohol conditions, eating disorders, and self-harm are comparatively high. We are seeing these issues particularly impacting young people's access to education.

The organisation continues to work with young people to respond to these core issues and to meet its charitable objectives through a range of impactful approaches:
- **Advancing Education and Skills**: Through Alternative Education and Targeted Support, YCSW supports young people in gaining qualifications, developing life skills, and progressing into further education or employment.
- **Relieving Unemployment**: Employability-focused interventions, including work experience placements and careers guidance, help young people overcome barriers to work.
- **Promoting Social Inclusion**: Youth work and wellbeing programmes provide safe, inclusive spaces for young people to build confidence, resilience, and community connections.
- **Supporting Vulnerable Groups**: Tailored support for young people with SEND, mental health challenges, and those at risk of exclusion ensure that services are accessible and impactful.

## OBJECTIVES AND ACTIVITIES

The approaches are implemented through a range of programmes:
- Alternative Education for young people with SEND - Full time and part time courses provide tailored inclusive learning opportunities for students with special educational needs who are typically struggling with mainstream provision, but do not have needs which suit them to more specialist schools.
- Employability - Tracking and supporting those young people who are NEET or at risk of becoming so. This includes collaborating with local businesses to offer opportunities for young people to develop skills for the workforce.
- Early Help - one-to-one support to improve their outcomes for young people identified as in need, either as a single agency or as part of a multi-disciplinary team around the young person.
- Youth Work - primarily working in partnership with Parish and Town Councils, we provide open access youth sessions, engaging with young people in a safe environment where they can develop a sense of belonging and engage with activities that develop a range of skills.
- Southside Youth and Community Centre- provides a safe community space for the local community.

These programmes are primarily driven through contracting, winning commissions initiated by all levels of government, from national initiatives through to contracting with parish and town councils. We also access a range of grants from these same institutions along with individuals and local trusts and foundations.

Due to this overall funding model, we primarily implement programmes through employed staff, but also utilise volunteers where appropriate, such as facilitating specific activities such as games groups, with young people. We also work in partnership with a variety of organisations that bring complimentary skills and capabilities.

Our programmes measure success in the most appropriate way for the service and the commissioners of them. Alternative education uses Recognising and Recording Progress and Achievement (RARPA) and the results from maths, English, as well as attendance measuring. Early help and employability use an outcome framework scoring, which is shared with commissioners alongside case studies. The Youth Work teams use engagement levels as a sign of success as well as providing commissioners with case studies.

### Public benefit

The Trustees have paid due regard to the Charity Commission's Guidance on Public Benefit in deciding what activities the charity should undertake. The Trustees consider that they have acted in the public benefit.

## ACHIEVEMENTS AND PERFORMANCE

### Charitable activities

The trustees have reviewed the charity's performance against the priorities set out in the previous year and consider that good progress has been made across a number of key areas, alongside some ongoing challenges.

- **Alternative Education** - The charity committed to continuing to develop and strengthen its Alternative Education provision, with a focus on quality assurance, progress measurement and exploring opportunities for diversification. During the year, significant work was undertaken to strengthen the provision. Following a period of operational challenge, the trustees oversaw a strategic review and the implementation of changes to improve leadership capacity, quality assurance processes and data systems. This has led to greater stability within the provision and clearer oversight of delivery. Provision has also grown, with inclusive learning courses subcontracted to Bath College increasing to 91 places for the 2025-26 academic year. In addition, the charity has continued to provide education support alongside these courses for 48 young people.
The charity has continued to explore the longer-term direction of Alternative Education, including how provision could be diversified to increase independence and broaden the range of opportunities available to young people whose needs are not met elsewhere. This remains an area of ongoing development.

- **Targeted Employability and Support** - The charity aimed to maintain its strong performance within targeted and employability support, particularly in relation to reducing the number of young people who are not in education, employment or training (NEET).
During the year, the trustees oversaw the continued successful delivery of this provision, including the Early Help commission and associated employability programmes. Performance remained strong, with levels of young people recorded as NEET in B&NES continuing to compare favourably to regional and national averages.
The charity has maintained its focus on early intervention, targeted support and effective tracking, ensuring that young people receive timely support to progress into education, training and employment.

- **Youth Work** - The charity committed to continuing to develop its youth work offer through partnership with Town and Parish Councils and to expand provision where there was limited or no existing youth work.
During the year, youth work provision continued across a wide range of locations, with new delivery established or progressed in areas including Farmborough, Martock and Sturminster Newton. This reflects continued success in working with local councils to develop sustainable, community-based provision.
Operating at scale has also enabled the charity to support workforce development, with clearer pathways for training and progression, including apprenticeships, helping to address skills shortages within the youth work sector.

- **Mental Health and Wellbeing** - The charity identified a priority to secure funding to sustain its dedicated mental health and wellbeing programme.
While additional funding has not yet been secured to continue this programme in its original form, the charity has continued to integrate mental health and wellbeing support within other areas of delivery, particularly Alternative Education and targeted support provision. Supporting young people's emotional wellbeing remains a core element of the charity's work.

- **The voice of young people** - The charity committed to strengthening how it captures and uses the voice of young people to shape both practice and strategic decision-making.
During the year, progress has been made in embedding mechanisms to gather feedback from young people across services, including surveys, group work and one-to-one engagement. This has informed service delivery and contributed to improvements in practice.
Further work is ongoing to strengthen how young people's voices are incorporated into strategic decision-making and organisational planning.

- **Partnerships and collaboration** - The charity identified partnerships as central to its ability to deliver impact and committed to strengthening collaboration with local authorities, schools, health services and community organisations.
During the year, partnerships have continued to play a key role in delivery, with the charity working closely with local authorities, education providers and community partners to support young people effectively.
The organisation has also strengthened its position within the local system, working with partners to explore more coordinated approaches to youth services and responding to emerging opportunities.

- **Infrastructure and organisational systems** - The charity committed to strengthening its infrastructure to ensure its systems, premises and digital tools are fit for purpose and sustainable.
During the year, the charity has established a fully independent IT platform, enabling systems to be developed in line with service needs. This has included the provision of dedicated exam laptops to support delivery.
A new management information system, Databridge, has been implemented within the Alternative Education programme. While implementation has presented challenges, the system is now supporting improved monitoring of attendance, achievement and wider performance, helping to evidence outcomes more effectively.
Progress has also been made in relation to premises, with continued work to establish longer-term arrangements. While this has not yet translated into firm agreements, it remains an ongoing area of focus.

- **Staff development** - Significant progress has been made in strengthening the approach to training and development. All delivery roles now have defined learning journeys, and training provision across the organisation is more structured and intentional. A full job evaluation exercise has also been completed, enabling the charity to restructure its pay and grading framework for 2026/27 with a clear and consistent basis. This provides greater clarity and fairness within the organisation and supports future workforce sustainability.

**FINANCIAL REVIEW**

**Financial position**

The 2025/26 year has seen further growth in turnover. Total income was £3,353,447, compared to £3,131,306 in the prior year, a 7% increase. There have been several new projects and new funding across our programmes; however the main turnover growth was due to an increase in place numbers in our Alternative Education programme from September 2025.

The result of the growth noted above is an unrestricted surplus of £99,044. The corresponding increase in unrestricted funds allows us to continue to develop and improve our growing programmes and securely support the working capital required to manage cash flow. Restricted funded activity showed a deficit of £125,250, utilising funds received and recognised in the prior year.

**Principal funding sources**

- Higher needs SEND funding sub-contracted to Bath College and direct from Bath and North East Somerset Council
- Early Help commissioned contract with Bath and North East Somerset, along with other grants and contracts for specific aspects of targeted youth support.
- Youth Work funded by Town and Parish Councils, commissioning youth work and CIL and other grant funding from Bath and North East Somerset Council
- The Charity has also received several grants and donations from local and national grant funding charities and initiatives.

## FINANCIAL REVIEW

### Reserves policy

At 31 March 2026, total funds held were £1,080,138, of which £234,297 are held in restricted funds, resulting in general reserves of £845,841. Free reserves are £769,023 (General Reserves less the net book value of fixed assets: £76,818).

The reserve policy was reviewed and updated by Trustees. Reserves are held to mitigate risks that could ultimately impact the organisation's ability to meet its objectives, which would include unexpected losses of income or significant unforeseen costs. On this basis, the Trustees consider that free reserves should be between £660,000 and £900,000; when outside of this range there should be active plans to either increase or utilise reserves appropriately.

The charity had one designated reserve of £125,000 in the prior year, set aside to cover the costs associated with coming to the end of the Early Help commissioned contract that established the organisation and the associated support contracts agreed with the contract. These contracts concluded in May 2025 and this reserve was partially utilised in the current year to fund transition of the charity's IT services to an independent provider, ongoing renegotiation of arrangements with respect to the charity's properties and to support transition of the reduction in the scale of the renewed Targeted Youth Support contract, particularly the removal of Youth Work enablement from the services commissioned, the remainder was released back into general funds, leaving nil designated funds as at 31 March 2026.

### Principal risks and uncertainties

- **Contract renewals** - The majority of the organisation's income is derived from contracts, the majority of which are no longer than two years. The single largest contract, totalling approximately £2m with Bath College, is renewed annually. Periodic renegotiation and renewal of these agreements represent critical risk points for the continuity and ongoing success of the organisation.
- **Safeguarding** - The organisation works with some of the most vulnerable young people in our area. This means that our practitioners are part of the network of professionals identifying, working with, and escalating critical issues of keeping young people safe, and need to operate to the highest standards. It also means that the standards of safeguarding within our own practice must also be high to prevent harm to the young people we work with.
- **Information Security** - The increasing use of digital systems and emerging technologies, including artificial intelligence, presents both opportunities and risks. The organisation recognises the importance of maintaining robust information security, data protection and appropriate use of technology. The trustees oversee ongoing development of systems and policies to ensure that risks are understood and managed appropriately.
- **Security of tenure in physical space required for services** - We do not currently have lease arrangements in either of our main locations, and physical premises form a core requirement for the delivery of our alternative education provision.
- **Overall funding** - the financial pressures facing local authorities are clearly a challenging environmental factor. Some of our services are a part of a statutory obligation relating to Education, Health, and Care Plans of individual young people, but other areas fall into areas of discretionary council spend.

## FINANCIAL REVIEW

### Factors likely to affect future financial performance or position

Based on known income for the next financial year, we are anticipating a modest unrestricted funds deficit. New contracts and grants typically arise every year, but are almost impossible to predict. The funding of the Youth Work programme remains under specific pressure, despite important gains in sustainability in 2025/26 in the form of new contracts achieving full cost recovery, funding for work outside of the remit of Parish Councils remains inconsistent. Fully addressing this is dependent on the success of the strategic intent to identify new income sources to support this programme.

Pressure on achieving full cost recovery on local authority contracts is also increasing, with new contracts often having overheads capped at unrealistic levels, we are particularly seeing this in the Targeted Youth Support programme.

Alternative education remains the key area where we can maintain scale and achieve full cost recovery for the work done.

The factor that could have the most significant affect on our financial position relates to our properties. We operate from legacy Council premises, with significant maintenance and renewal issues. We continue to work with the local authority in securing long term tenure in premises that are fit for purpose. Currently this is in the form of leases, but we are open to other options that could significantly alter our financial position.

## PLANS FOR FUTURE PERIODS

Youth Connect South West is committed to continuous improvement and to strengthening its impact for young people and their communities. The recent appointment of a permanent Chief Executive Officer provides stability in leadership and has led to the development and approval of the organisation's 2026-2029 strategy during the year, the charity is now entering a period of implementation, with a clear focus on sustainability, quality and responding to need.

The strategy sets out key priorities focused on responding to the realities of young people's lives, strengthening the quality and sustainability of services, investing in the workforce and developing effective partnerships. These priorities provide the framework for delivering the charity's mission to support young people to be safe, belong, be heard and grow.

Geographically, Bath & North East Somerset and Somerset will remain the core areas of delivery. However, the charity will continue to respond flexibly to need, including working across local authority boundaries where gaps in provision are identified.

The charity's key priorities for the coming period are set out below:

- **Alternative Education** - The charity will continue to develop and strengthen its Alternative Education provision, building on improvements made during the year. Priorities include strengthening quality assurance processes, improving the monitoring of outcomes and ensuring the sustainability of the delivery model. The charity will also continue to explore opportunities to diversify provision and increase independence, with the aim of expanding opportunities for young people whose needs are not met by existing pathways.

- **Targeted Employability and Support** - The charity will continue to deliver the Early Help contract through to May 2027, supporting young people who are, or are at risk of becoming, not in education, employment or training. The focus for the coming period will be maintaining strong performance against outcomes, including sustaining lower than average NEET levels, while continuing to develop employability pathways and respond to emerging funding opportunities.

- **Youth Work** - The charity will continue to develop its youth work provision in partnership with Town and Parish Councils and other stakeholders. A key priority will be improving the sustainability of the programme, including working towards greater cost recovery and securing longer-term funding where possible. The charity will also continue to expand provision in areas of unmet need and invest in workforce development to maintain skills and capacity within the sector.

- **Mental Health and Wellbeing** - The charity will continue to seek funding to sustain and develop dedicated mental health and wellbeing provision. In the interim, support for young people's mental health will remain embedded across services, with continued focus on early intervention and accessible support.

- **The voice of young people** - Strengthening the voice of young people remains a priority. The charity will continue to develop mechanisms to gather, understand and respond to feedback from young people and will further embed their involvement in both service delivery and strategic decision-making.

- **Infrastructure and organisational systems** - The charity will continue to strengthen its infrastructure to support effective and sustainable delivery. This includes embedding new data and management information systems, continuing the development of digital systems following the move to independence from Local Authority platforms, and progressing longer-term arrangements for premises.

- **Staff development** - The charity will continue to invest in its workforce, building on work undertaken during the year. This includes embedding structured training pathways, supporting professional development and implementing the new pay and grading framework to ensure a skilled and sustainable workforce.

- **Partnerships and collaboration** - Partnership working will remain central to the charity's approach. The charity will continue to work collaboratively with local authorities, schools, health services and community organisations, while strengthening its role within the wider system and contributing to the development of future service models.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

All Trustee roles have role descriptions and vacancies are advertised on our website and in other appropriate channels. The organisation's Articles of Association allow for the appointment of a staff Trustee, who is nominated from within the staff group and an election process followed where there is more than one nomination. Similarly, the position of Young Person Trustee is nominated and elected from within current service users of the organisation.

The membership of the Trustee group has seen limited in the period with just one appointment and no resignations. This ends the period with 8 out of a total of 10 positions filled.

### Organisational structure

The organisation is a registered charity and a company limited by Guarantee. As a Public Service Mutual, one member of the board is a staff member.

Trustees meet quarterly, where they receive reports from the CEO and senior management in addition to the sub-committees; at these meetings, Trustees will review the organisation's development, receive the subcommittee minutes, requests, and act accordingly.

Policies and procedures are approved by the Board of Trustees; day-to-day decision-making is delegated to the CEO and the senior management team.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Induction and training of new trustees

The trustees recognise the importance of effective induction and ongoing development to support strong governance. During the year, the charity has begun strengthening its approach to trustee development, including work through a Trustee Development Group to review recruitment, induction and ongoing support.

All new trustees receive an induction pack covering the charity's governing document, trustee roles and responsibilities, key policies and essential organisational information. Trustees are also kept up to date with relevant guidance, including significant updates from the Charity Commission, through regular board reporting and discussion.

Trustees are encouraged to undertake ongoing development through local voluntary sector networks, alongside training in key areas such as safeguarding, equality and diversity, and fundraising.

Further work is planned to develop a more structured approach to trustee development, aligned with the organisation's strategy and future needs.

### Key management remuneration

Trustees have overseen a complete review of the pay and grading structure of the organisation in the current year, which includes senior staff. This has been underpinned by an external benchmarking exercise. Pay levels within this revised structure will be reviewed on an annual basis and approved by Trustees along with the overall budget.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Relationships with related parties and any other charities and organisations

The organisation is a member of the following networks and organisations:
- 3SG
- Bath Bid
- Children's and young people network
- Creative Twerton
- Disability Confident employer
- Fundraising regulator
- Good employment charter
- Somerset Youth Work Alliance
- Twerton and Whiteway Network

Other charities and organisations we are in partnership with
- Avon and Somerset Police
- Bath and North East Somerset Council
- Bath City Farm
- Bruton Town Council
- Castle Cary Town Council
- Chilcompton Parish Council
- City of Bath College
- Henstridge Parish Council
- Little lost Robot/Emerge
- Martock Parish Council
- Midsomer Norton Town Council
- Milborne Port Parish Council
- Off the Record
- Paulton Parish Council
- Project 28
- Radstock Town Council
- Serious Youth Violence unit and Safer Cities
- South East Somerset Youth Partnership
- Stalbridge Parish council
- SW regional youth work
- The Natural Theatre company
- Timsbury Parish Council
- Westfield Parish Council
- Wincanton Town Council

The organisation works with other network members to deliver its charitable aims and draws up terms of reference and partnership agreements to help ensure the work is delivered successfully. If there is a lead partner, and financial involvement a contract will be drawn up.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### Fund-raising Standards Information

The charity does not carry out significant fundraising activities and does not undertake direct marketing. All fundraising activities are monitored by the CEO and the Trustees and a Fundraising Policy is in place. The charity does not use a professional fund-raiser or commercial participator. The charity has not received any complaints about its fundraising.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

11953689 (England and Wales)

### Registered Charity number

1186059

**Registered office**
Southside Youth Hub
Kelson View
Whiteway
Bath
BA2 1NR

**Trustees**
Mr M A Bandalli
Ms J Fielder
Mr C D Gerrish
Ms J Lewis (Staff Trustee)
Ms G Millar
Mrs F Phur (appointed 16/10/25)
Rev A S Pitt (Chair of Trustees)
Mr A T J Rumming-Pain

**Senior management personnel**
- Chief Executive Officer - Mr S Plummer (appointed 29/06/25)
- Head of Finance and Business - Mr N Chinnery
- Human Resources Business Partner - Mrs N Feeley

**Auditors**
Sumer Auditco Limited
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**
The trustees (who are also the directors of Youth Connect South West for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**
The auditors, Sumer Auditco Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 17 September 2026 and signed on its behalf by:

Rev A S Pitt - Trustee

## Report of the Independent Auditors to the Members of Youth Connect South West

### Opinion

We have audited the financial statements of Youth Connect South West (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the provision of youth services, we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, employment law, Companies Act 2006 and Charity Law, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charity. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, management override, and potential lack of segregation of duties. Audit procedures performed by the audit engagement team included:

- discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- understanding and review of management's internal controls designed to prevent and detect irregularities, and fraud;
- review of the minutes of the Trustees meetings;
- review of tax compliance;
- designing audit procedures to incorporate unpredictability;
- performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- review of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management about actual and potential litigation and claims;
- testing transactions entered into outside of the normal course of the charity's business; and
- identifying and testing journal entries, in particular any journal entries with fraud characteristics.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and the transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

## Report of the Independent Auditors to the Members of Youth Connect South West

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

James Gare FCA DChA (Senior Statutory Auditor)
for and on behalf of Sumer Auditco Limited
Statutory Auditors
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

1 October 2026

## Youth Connect South West

## Statement of Financial Activities
## (Incorporating an Income and Expenditure Account)
## for the Year Ended 31 March 2026

| | Notes | Unrestricted funds £ | Restricted funds £ | 2026 Total funds £ | 2025 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 3 | 4,005 | 162,487 | 166,492 | 469,261 |
| **Charitable activities** | 6 | | | | |
| Youth and Community Services | | 3,167,306 | - | 3,167,306 | 2,645,001 |
| Social enterprise - Cafe | | 3,205 | - | 3,205 | 3,323 |
| Other trading activities | 4 | 5,611 | - | 5,611 | 1,347 |
| Investment income | 5 | 10,833 | - | 10,833 | 12,374 |
| **Total** | | 3,190,960 | 162,487 | 3,353,447 | 3,131,306 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | 7 | | | | |
| Youth and Community Services | | 3,088,650 | 287,737 | 3,376,387 | 2,617,788 |
| Social enterprise - Cafe | | 3,266 | - | 3,266 | 3,156 |
| **Total** | | 3,091,916 | 287,737 | 3,379,653 | 2,620,944 |
| **NET INCOME/(EXPENDITURE)** | | 99,044 | (125,250) | (26,206) | 510,362 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 746,797 | 359,547 | 1,106,344 | 595,982 |
| **TOTAL FUNDS CARRIED FORWARD** | | 845,841 | 234,297 | 1,080,138 | 1,106,344 |

The notes form part of these financial statements

## Balance Sheet
## 31 March 2026

| | Notes | 2026 £ | 2025 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 15 | 76,818 | 45,234 |
| **CURRENT ASSETS** | | | |
| Debtors: amounts falling due within one year | 16 | 649,864 | 288,495 |
| Cash at bank and in hand | | 758,010 | 1,223,438 |
| | | 1,407,874 | 1,511,933 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 17 | (404,554) | (450,823) |
| **NET CURRENT ASSETS** | | 1,003,320 | 1,061,110 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,080,138 | 1,106,344 |
| **NET ASSETS** | | 1,080,138 | 1,106,344 |
| **FUNDS** | 20 | | |
| Unrestricted funds: | | | |
| General fund | | 845,841 | 621,797 |
| Designated fund - transition costs | | - | 125,000 |
| | | 845,841 | 746,797 |
| Restricted funds | | 234,297 | 359,547 |
| **TOTAL FUNDS** | | 1,080,138 | 1,106,344 |

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2026 and were signed on its behalf by:

C D Gerrish - Trustee

The notes form part of these financial statements

## Youth Connect South West

## Cash Flow Statement
## for the Year Ended 31 March 2026

| | Notes | 2026<br>£ | 2025<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | (409,210) | 633,428 |
| Net cash (used in)/provided by operating activities | | (409,210) | 633,428 |
| **Cash flows from investing activities** | | | |
| Purchase of tangible fixed assets | | (67,597) | (14,559) |
| Sale of tangible fixed assets | | 546 | - |
| Interest received | | 10,833 | 12,374 |
| Net cash used in investing activities | | (56,218) | (2,185) |
| **Change in cash and cash equivalents in the reporting period** | | (465,428) | 631,243 |
| **Cash and cash equivalents at the beginning of the reporting period** | | 1,223,438 | 592,195 |
| **Cash and cash equivalents at the end of the reporting period** | | 758,010 | 1,223,438 |

The notes form part of these financial statements

## Notes to the Cash Flow Statement for the Year Ended 31 March 2026

### 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2026<br>£ | 2025<br>£ |
|---|---|---|
| **Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)** | (26,206) | 510,362 |
| **Adjustments for:** | | |
| Depreciation charges | 35,232 | 25,586 |
| Loss on disposal of fixed assets | 235 | - |
| Interest received | (10,833) | (12,374) |
| Increase in debtors | (361,369) | (177,541) |
| (Decrease)/increase in creditors | (46,269) | 287,395 |
| **Net cash (used in)/provided by operations** | (409,210) | 633,428 |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.4.25<br>£ | Cash flow<br>£ | At 31.3.26<br>£ |
|---|---|---|---|
| **Net cash** | | | |
| Cash at bank and in hand | 1,223,438 | (465,428) | 758,010 |
| | 1,223,438 | (465,428) | 758,010 |
| **Total** | 1,223,438 | (465,428) | 758,010 |

The notes form part of these financial statements

## 1. STATUTORY INFORMATION

Youth Connect South West is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address and principle activities of the charity can be found in the Trustees' Report.

## 2. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

**Going concern**
As noted in the Trustees Report, the nature of the organisation's income, made up of mostly single year contracts, means that ongoing sustainable income is never certain. However, in this context, the organisation has achieved growth and consistently achieved the renewal of contracts where there is ongoing source funding, and won new grants and contracts as they have arisen. The organisation has managed to build a secure financial platform in the form of appropriate reserves and a model of appropriate cost recovery.

We are currently anticipating an unrestricted funds deficit in the next financial year, but believe this is sustainable in the short term, based on our reserves position, whilst initiatives to reverse the causes are actively pursued as part of our new strategic plan.

Despite a background of cuts in local authority spending, our biggest source of income is from supporting young people with Education, Health and Care Plans, where the demand for our services continues to exceed our ability to scale up our provision.

The Trustees consider that there are no material uncertainties concerning the Charity's ability to continue as a going concern.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, 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.

For legacies, entitlement is taken as the earlier of:
- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.


continued...

## 2. ACCOUNTING POLICIES - continued

**Income**
Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point an obliging event has taken place

**Allocation and apportionment of costs**
All costs are allocated between the expenditure categories in the Statement of financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particulate activity are allocated directly. Support costs, including governance costs, are apportioned on the basis of estimated aggregate time expended on each activity.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | | |
|---|---|---|
| Fixtures and fittings | - | 25% on straight line basis |
| Motor vehicles | - | 20% on straight line basis |
| Computer equipment | - | 25% on straight line basis |

**Financial instruments**
The charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the risk section of the trustees annual report for information on how risks are managed. The charity does not have any non basic financial instruments.

**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.

**Cash at bank and in hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**
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.

**Financial instruments**


continued...

## 2. ACCOUNTING POLICIES - continued

**Tangible fixed assets**
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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Retirement benefits to employees were also provided by the Local Government Pension Scheme ('LGPS'). This is a defined benefit scheme.The LGPS is a funded multi-employer scheme and the assets are held separately in separate trustee administered funds. The LGPS is managed by Avon Pension Fund. On termination all the assets and liabilities of the charity will be subsumed by the Council into its pot within the Pension Fund, and the Pension Fund will not request a termination payment from the charity. Therefore Bath and North East Somerset Council are liable for the LGPS deficit and as such any deficit on the scheme is not recognised in these accounts. The LGPS is treated as a defined contribution scheme in these accounts. The charity exited the scheme during the year ended 31 March 2026.

## 3. DONATIONS AND LEGACIES

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Donations and grants | 166,492 | 469,261 |

## 4. OTHER TRADING ACTIVITIES

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Other income | 5,611 | 1,347 |


continued...

## 5. INVESTMENT INCOME

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 10,833 | 12,374 |

## 6. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2026 | 2025 |
|---|---|---|---|
| | | £ | £ |
| Grants | Youth and Community Services | 10,522 | 5,084 |
| Youth work contract sessions and other support | Youth and Community Services | 3,146,016 | 2,631,939 |
| Souths Youth Hub lettings | Youth and Community Services | 10,768 | 7,978 |
| Cafe sales | Social enterprise - Cafe | 3,205 | 3,323 |
| | | 3,170,511 | 2,648,324 |

Grants received, included in the above, are as follows:

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Access to work | 10,522 | 5,084 |

## 7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 8) | Support costs (see note 9) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Youth and Community Services | 2,536,317 | 840,070 | 3,376,387 |
| Social enterprise - Cafe | 3,266 | - | 3,266 |
| | 2,539,583 | 840,070 | 3,379,653 |

## 8. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Staff costs | 2,223,059 | 1,650,861 |
| Activities and session delivery costs | 120,802 | 150,821 |
| Premises | 112,650 | 114,114 |
| Travel | 37,653 | 31,501 |
| Sundries | 6,685 | 3,749 |
| Cafe purchases and repairs | 3,266 | 3,156 |
| Depreciation | 35,233 | 25,585 |
| Loss on sale of assets | 235 | - |
| | 2,539,583 | 1,979,787 |



continued...

## 9. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Youth and Community Services | 789,560 | 50,510 | 840,070 |

Support costs, included in the above, are as follows:

| | 2026 Youth and Community Services | 2025 Total activities |
|---|---|---|
| | £ | £ |
| Wages | 401,269 | 381,978 |
| Social security | 48,268 | 33,894 |
| Pensions | 23,399 | 28,377 |
| Insurance | 18,957 | 18,013 |
| Postage, IT and stationery | 130,354 | 59,027 |
| Advertising | 3,299 | 617 |
| HR, wellbeing and training | 80,570 | 51,397 |
| Irrecoverable VAT | 83,444 | 31,111 |
| Auditor's remuneration | 23,600 | 18,204 |
| Legal and consultancy fees | 26,910 | 18,539 |
| | 840,070 | 641,157 |

## 10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Auditor's remuneration - Auditing of the accounts | 13,000 | 12,000 |
| Auditor's remuneration - Other non-audit services | 10,600 | 6,204 |
| Depreciation - owned assets | 35,232 | 25,586 |
| Deficit on disposal of fixed assets | 235 | - |
| Operating lease - rent | 23,330 | 22,000 |

## 11. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee, J Lewis, is employed by the Charity as a youth worker and was the staff representative on the board from 4th November 2024 , and earned, for the period she was trustee, gross salary of £35,060 (2025: £15,467) and employers pension contribution of £1,620 (2025: £937).

T Pike, a trustee who resigned on 28th November 2024 , was employed by the Charity, as per the Charity's constitution, as Chief Executive Officer, and earned gross salary including other employee benefits of £Nil (2025: £73,269) and employers pension contribution of £Nil (2025: £7,796).

R Walker, a trustee who resigned on 18th June 2024, was employed by the Charity as a youth worker and was the staff representative, and earned, for the period she was trustee, gross salary of £Nil (2025: £6,594) and employers pension contribution of £Nil (2025: £396).

The above only receive remuneration in respect of staff members under their contracts of employment, and not in respect of their role as trustees.

There were no other trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.


continued...

## 11. TRUSTEES' REMUNERATION AND BENEFITS - continued

### Trustees' expenses

Two trustees claimed expenses totalling £442 (2025: £325).

## 12. STAFF COSTS

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 2,343,083 | 1,821,715 |
| Social security costs | 256,580 | 148,023 |
| Other pension costs | 96,332 | 125,372 |
| | 2,695,995 | 2,095,110 |

The average monthly number of employees during the year was as follows:

| | 2026 | 2025 |
|---|---|---|
| Management | 6 | 6 |
| Business team | 11 | 6 |
| Targeted | 14 | 15 |
| Youth Work | 20 | 19 |
| Learning for Work | - | 6 |
| Southside/Radstock | 3 | 5 |
| Partnership for Learning | - | 3 |
| Education Support Services | 7 | 7 |
| Alternative Education Programme | 24 | 2 |
| Academic and Curriculum Team | 14 | 16 |
| | 99 | 85 |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2026 | 2025 |
|---|---|---|
| £70,001 - £80,000 | 1 | 1 |

The average monthly number of employees, including members of the management team, calculated on a full time equivalent basis was 73 (2025 :60).

Key management personnel for the charity comprises the Trustee, the chief executive officer, head of finance and business, and human resources business partner. The total employee benefits for key management personnel of the charity were £234,127 (2025: £260,055).

Included within wages and salaries are termination payments totalling £7,550 (2025: £30,000)

Included within wages and salaries are agency staff payments totalling £106,037 (2025: £0).



continued...

## 13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 14,104 | 455,157 | 469,261 |
| **Charitable activities** | | | |
| Youth and Community Services | 2,645,001 | - | 2,645,001 |
| Social enterprise - Cafe | 3,323 | - | 3,323 |
| Other trading activities | 1,347 | - | 1,347 |
| Investment income | 12,374 | - | 12,374 |
| **Total** | 2,676,149 | 455,157 | 3,131,306 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Youth and Community Services | 2,372,775 | 245,013 | 2,617,788 |
| Social enterprise - Cafe | 3,156 | - | 3,156 |
| **Total** | 2,375,931 | 245,013 | 2,620,944 |
| **NET INCOME** | 300,218 | 210,144 | 510,362 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 446,579 | 149,403 | 595,982 |
| **TOTAL FUNDS CARRIED FORWARD** | 746,797 | 359,547 | 1,106,344 |

## 14. GOVERNMENT GRANT INCOME

| | 2026 £ | 2025 £ |
|---|---|---|
| Bath and North East Somerset Council - grants | 3,688 | 56,765 |
| Home Office | - | 52,575 |
| West of England Combined Authority | 117,459 | 9,788 |

There were no unfulfilled conditions or other contingencies attached to these grants. The charity has not directly benefited from any other forms of government assistance.



continued...

## 15. TANGIBLE FIXED ASSETS

| | Fixtures and fittings | Motor vehicles | Computer equipment | Totals |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **COST** | | | | |
| At 1 April 2025 | 37,687 | 33,865 | 58,170 | 129,722 |
| Additions | 21,773 | - | 45,824 | 67,597 |
| Disposals | (3,995) | - | - | (3,995) |
| At 31 March 2026 | 55,465 | 33,865 | 103,994 | 193,324 |
| **DEPRECIATION** | | | | |
| At 1 April 2025 | 25,057 | 27,892 | 31,539 | 84,488 |
| Charge for year | 9,173 | 5,973 | 20,086 | 35,232 |
| Eliminated on disposal | (3,214) | - | - | (3,214) |
| At 31 March 2026 | 31,016 | 33,865 | 51,625 | 116,506 |
| **NET BOOK VALUE** | | | | |
| At 31 March 2026 | 24,449 | - | 52,369 | 76,818 |
| At 31 March 2025 | 12,630 | 5,973 | 26,631 | 45,234 |

## 16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade debtors | 451,650 | 40,123 |
| Other debtors | 40 | 40 |
| Prepayments and accrued income | 198,174 | 248,332 |
| | 649,864 | 288,495 |

## 17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade creditors | 45,118 | 40,869 |
| Social security and other taxes | 83,503 | 51,112 |
| Other creditors | 13,882 | 34,645 |
| Accruals and deferred income | 262,051 | 324,197 |
| | 404,554 | 450,823 |

Deferred income relates to income received in advance for post year end contract delivery.



continued...

## 18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Within one year | 23,331 | 22,000 |
| Between one and five years | 34,324 | 51,333 |
| | 57,655 | 73,333 |

## 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted funds | Restricted funds | 2026 Total funds | 2025 Total funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fixed assets | 76,818 | - | 76,818 | 45,234 |
| Current assets | 1,173,577 | 234,297 | 1,407,874 | 1,511,933 |
| Current liabilities | (404,554) | - | (404,554) | (450,823) |
| | 845,841 | 234,297 | 1,080,138 | 1,106,344 |



continued...

## 20. MOVEMENT IN FUNDS

| | At 1.4.25 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.26 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 621,797 | 125,200 | 98,844 | 845,841 |
| Designated fund - transition costs | 125,000 | (26,156) | (98,844) | - |
| | 746,797 | 99,044 | - | 845,841 |
| **Restricted funds** | | | | |
| Youth work | 30,349 | (30,349) | - | - |
| Wellbeing | 21,239 | (21,239) | - | - |
| Section 106 and Community Infrastructure Levy funding | 53,918 | (48,890) | - | 5,028 |
| Effective Transitions | (8,449) | 46,451 | - | 38,002 |
| Mitchell memorial | 590 | - | - | 590 |
| Youth clubs in Bath | 10,250 | (10,250) | - | - |
| Music room | 103 | - | - | 103 |
| Chilcompton youth work | 913 | (913) | - | - |
| Stonger Starts | 560 | - | - | 560 |
| Sustainable Support | 217,097 | (72,252) | - | 144,845 |
| Bath Women's Fund | 9,312 | (7,618) | - | 1,694 |
| Mens Creative Mental Health Programme | 13,115 | (11,545) | - | 1,570 |
| Radstock Kitchen | 1,044 | (1,000) | - | 44 |
| Sported Football | 423 | - | - | 423 |
| Dorset Youth Fund | 6,293 | (6,293) | - | - |
| SES Holiday and Sport | 2,790 | (1,156) | - | 1,634 |
| Dragons Den Silent Disco | - | 70 | - | 70 |
| Southside Youth Work | - | 3,333 | - | 3,333 |
| Weston Youth Club | - | 300 | - | 300 |
| Conflict Situations Theatre | - | 2,000 | - | 2,000 |
| Bath Youth Work | - | 33,333 | - | 33,333 |
| Somerset and Dorset Residential | - | 768 | - | 768 |
| | 359,547 | (125,250) | - | 234,297 |
| **TOTAL FUNDS** | 1,106,344 | (26,206) | - | 1,080,138 |



continued...

## 20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 3,190,960 | (3,065,760) | 125,200 |
| Designated fund - transition costs | - | (26,156) | (26,156) |
| | 3,190,960 | (3,091,916) | 99,044 |
| **Restricted funds** | | | |
| Youth work | (24,000) | (6,349) | (30,349) |
| Wellbeing | - | (21,239) | (21,239) |
| Section 106 and Community Infrastructure Levy funding | 3,688 | (52,578) | (48,890) |
| Placement funding | 2,792 | (2,792) | - |
| Effective Transitions | 117,459 | (71,008) | 46,451 |
| Youth clubs in Bath | - | (10,250) | (10,250) |
| Chilcompton youth work | - | (913) | (913) |
| Sustainable Support | - | (72,252) | (72,252) |
| Bath Women's Fund | - | (7,618) | (7,618) |
| Mens Creative Mental Health Programme | (800) | (10,745) | (11,545) |
| Radstock Kitchen | (1,000) | - | (1,000) |
| Dorset Youth Fund | - | (6,293) | (6,293) |
| SES Holiday and Sport | 280 | (1,436) | (1,156) |
| Dragons Den Silent Disco | 1,000 | (930) | 70 |
| Southside Youth Work | 10,000 | (6,667) | 3,333 |
| Weston Youth Club | 300 | - | 300 |
| Conflict Situations Theatre | 2,000 | - | 2,000 |
| Bath Youth Work | 50,000 | (16,667) | 33,333 |
| Somerset and Dorset Residential | 768 | - | 768 |
| | 162,487 | (287,737) | (125,250) |
| **TOTAL FUNDS** | 3,353,447 | (3,379,653) | (26,206) |



continued...

## 20. MOVEMENT IN FUNDS - continued

### Comparatives for movement in funds

| | At 1.4.24 | Net movement in funds | At 31.3.25 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | 446,579 | 300,218 | 746,797 |
| **Restricted funds** | | | |
| Youth work | 43,598 | (13,249) | 30,349 |
| Wellbeing | 20,010 | 1,229 | 21,239 |
| Section 106 and Community Infrastructure Levy funding | 28,615 | 25,303 | 53,918 |
| Effective Transitions | (165) | (8,284) | (8,449) |
| Warm spaces | 1,250 | (1,250) | - |
| Violence reduction | 8 | (8) | - |
| Mitchell memorial | 440 | 150 | 590 |
| Summer and holiday fun | 2,398 | (2,398) | - |
| Crime prevention fund | 5,000 | (5,000) | - |
| Street to studio | 5,375 | (5,375) | - |
| Art awards | 3,480 | (3,480) | - |
| WECA - HERS project | 17,000 | (17,000) | - |
| Youth clubs in Bath | 20,000 | (9,750) | 10,250 |
| Southside access to food | 736 | (736) | - |
| Music room | 300 | (197) | 103 |
| Radstock sports hall | 500 | (500) | - |
| Football kit | (142) | 142 | - |
| Chilcompton youth work | 1,000 | (87) | 913 |
| Stonger Starts | - | 560 | 560 |
| Sustainable Support | - | 217,097 | 217,097 |
| Bath Women's Fund | - | 9,312 | 9,312 |
| Mens Creative Mental Health Programme | - | 13,115 | 13,115 |
| Radstock Kitchen | - | 1,044 | 1,044 |
| Sported Football | - | 423 | 423 |
| Dorset Youth Fund | - | 6,293 | 6,293 |
| SES Holiday and Sport | - | 2,790 | 2,790 |
| | 149,403 | 210,144 | 359,547 |
| **TOTAL FUNDS** | 595,982 | 510,362 | 1,106,344 |



continued...

## 20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | 2,676,149 | (2,375,931) | 300,218 |
| **Restricted funds** | | | |
| Youth work | - | (13,249) | (13,249) |
| Wellbeing | 20,000 | (18,771) | 1,229 |
| Section 106 and Community Infrastructure Levy funding | 50,313 | (25,010) | 25,303 |
| Placement funding | 16,500 | (16,500) | - |
| Effective Transitions | 9,788 | (18,072) | (8,284) |
| Safer streets | 52,575 | (52,575) | - |
| Warm spaces | 500 | (1,750) | (1,250) |
| Violence reduction | 6,453 | (6,461) | (8) |
| Mitchell memorial | 150 | - | 150 |
| Summer and holiday fun | - | (2,398) | (2,398) |
| Crime prevention fund | - | (5,000) | (5,000) |
| Street to studio | - | (5,375) | (5,375) |
| Art awards | - | (3,480) | (3,480) |
| WECA - HERS project | - | (17,000) | (17,000) |
| Youth clubs in Bath | - | (9,750) | (9,750) |
| Southside access to food | 1,002 | (1,738) | (736) |
| Music room | - | (197) | (197) |
| Radstock sports hall | - | (500) | (500) |
| Football kit | 675 | (533) | 142 |
| Chilcompton youth work | - | (87) | (87) |
| Stonger Starts | 1,000 | (440) | 560 |
| Sustainable Support | 246,229 | (29,132) | 217,097 |
| Bath Women's Fund | 15,000 | (5,688) | 9,312 |
| Mens Creative Mental Health Programme | 23,115 | (10,000) | 13,115 |
| Radstock Kitchen | 1,047 | (3) | 1,044 |
| Sported Football | 1,000 | (577) | 423 |
| Dorset Youth Fund | 6,730 | (437) | 6,293 |
| SES Holiday and Sport | 3,080 | (290) | 2,790 |
| | 455,157 | (245,013) | 210,144 |
| **TOTAL FUNDS** | 3,131,306 | (2,620,944) | 510,362 |

**Restricted funds - details of material restricted funds are:**

Youth Work - donations from various organisations for the provision of youth work.

Wellbeing - funding for a wellbeing worker.

Section 106 and Community Infrastructure Levy funding - funding for Bath youth work

Effective Transitions - funding to deliver targeted transition support to enable disadvantaged young people in Key Stage 4 to achieve sustained engagement in high-quality post-16 destinations.

Safer streets - funding from the Home Office for safer streets



continued...

**20. MOVEMENT IN FUNDS - continued**

Street to Studio -a bespoke training programme giving young people access to music production skills, with the aim of developing their confidence, employability and overall wellbeing.

WECA HERS project - working with young people in year 11 within the Hospital Education Reintegration Service, identified as needing intensive support to achieve positive post 16 destinations

Youth clubs in Bath - a grant from the Lottery Communities Fund providing open access youth work sessions in the Twerton and Whiteway areas of Bath

Sustainable Support-Lottery funding for organisational development

Bath Women's Fund -A programme aimed at reducing the risk of exploitation and youth violence affecting youth women

Mens Creative Mental Health Programme - A programme of creative sessions to promote good mental health in young men, in partnership with the Holburne Museum

Radstock Kitchen - Funds to improve the kitchen facility in Radstock for use by young people

Sported Football - A Barclays Bank supported initiative funding football coaching

Dorset Youth Fund - Additional funding to supplement activity in place with Stalbridge Parish Council

SES Holiday and Sport - Additional funding for activities within the Youth Work Programme in the South East Somerset Youth Partnership

Dragons Den Silent Disco - Wesfield and Radstock Big Local funding for a youth wellbeing activity
Southside Youth Work - Brownsward Foundation funding for the Youth Club based at Southside, Bath
Weston Youth Club - BANES Ward Councilor Empowerment Fund money to support the youth club in Weston, Bath

Conflict Situations Theatre - BANES Ward Councilor Empowerment Fund money to provide theatre workshops with the Natural Theatre Company to address conflict situations

Bath Youth Work - BANES funding of youth clubs in Bath

Somerset and Dorset Residential - Funds raised to support the cost of a residential trip for our Somerset and Dorset youth clubs

**Designated funds**
This designated fund is for:
-Provision for Management continuity
- IT infrastructure
- Legal costs
- Cost related to retention of Southside Youth Hub
- Other transition related costs


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## 21. EMPLOYEE BENEFIT OBLIGATIONS

The charity was a member of the Avon Pension Fund, a Local Government Pension Scheme, which is a defined benefit scheme. In these accounts it is treated as a defined contribution scheme as Bath and North East Somerset Council are liable for the deficit. The cost for the period was £3,454 (2025: £45,060). The charity exited the scheme during the year ended 31 March 2026.

The charity also makes payments to The People's Pension, a defined contribution scheme. The cost for the period was £116,561 (2025: £80,312). At the balance sheet date contributions of £38,406 (2024: £34,619) were payable to the scheme.

## 22. RELATED PARTY DISCLOSURES

Relatives of two trustees are employed by the charity. The trustees were not involved in the appointment of these persons and they are paid within the normal pay scale for their roles.