



Amended accounts

These accounts amend the original accounts and are now the statutory accounts.

**THE YOUTH ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

**Company registration number: 02154503
Charity number: 519883**

THE YOUTH ASSOCIATION

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THE YOUTH ASSOCIATION**Company information****Registered Company number**

02154503 (England and Wales)

Registered Charity number

519883

Registered office

12 South Parade

Wakefield

West Yorkshire

WF1 1LR

Trustees

C Allcock *

S J Hagan * (resigned 31st March 2024)K Sheard (resigned 31st March 2024)

C A Hudson *

K Starkey *

J P Fleming *

C Mountain *

* Also directors of the company.

Accountants and Independent Examiner

Wheawill & Sudworth Limited

Chartered Accountants

35 Westgate

Huddersfield

HD1 1PA

Bankers

HSBC Bank PLC

33 Park Row

Leeds

West Yorkshire

LS1 1LD

Solicitors

Henry Hyams & Co

Oxford House

Oxford Row

Leeds

LS1 3BE

Chief Executive Officer

A Clow

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and audited financial statements for the year ended 31 March 2024.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice “Accounting and Reporting by Charities” revised in 2005.

Structure, Governance and Management

The Company is limited by guarantee and is governed by its Memorandum and Articles of Association. It is a Registered Charity, number 519883.

The Directors of the Company are listed on page 1 and are also members of the Board of Trustees. The Trustees are usually elected by the members of the Company, although some may be co-opted to meet particular requirements. There are two classes of Trustees; the first is made up of Trustees under 25 years of age who have been beneficiaries of The Association in the past (who may serve for a maximum of 4 years) and Trustees over the age of 25 years (who may serve for a maximum of 3 years and seek an optional further 3 years extension to their trusteeship to a maximum of 6 years in total).

The Trustees usually meet three monthly and no fewer than three times a year. They consider and agree a business plan and budget. Performance against them is considered at Trustees meetings, whereas operational performance is reviewed monthly. Detailed scrutiny of particular aspects of the Association’s performance is wholly devolved to Board sub-committees, viz finance and human resources. These systems of internal control are designed to ensure that the Board of Trustees (i) is completely engaged at a strategic level, (ii) is aware of the risks that the Company may face and (iii) is provided with reasonable, but not absolute, assurances against material misstatement or loss.

Risk Review

The Trustee Board has conducted its own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are annually reviewed to ensure that they still meet the needs of the Charity. Additionally, the Trustee Board have developed a risk analysis tool for the assessment of future ventures and review all risks (in terms of probability and potential impact) on an ongoing basis. This tool is used in conjunction with the Association’s risk register to maintain a ‘live’ record of actions taken to control the organisation’s significant risks.

The Board has created a Subgroup of its members, to which it delegates the day-to-day control of financial activity and operational risks. The Subgroup meets monthly, keeps minutes and reports to the Board. At each meeting the Subgroup receives full management accounts, including cash flow forecasts, income and expenditure accounts, forecast profit and loss accounts and a balance sheet. The Subgroup authorises and reviews all the Association’s protocols and procedures, which control every aspect of the processes surrounding income and contracting, expenditure, purchasing, payroll, bank and tax reconciliation and financial reporting. All cheques and mandated expenditure require the signature of two out of four authorised signatories, at least one of which must be a member of the Board of Trustees.

Objectives and Activities

The principal activities of The Youth Association during the year continued to be to promote schemes for young people that encourage their potential and develop their physical, mental, economic and emotional well-being. Our activities are open to all but focused on the needs and aspirations of young people living in some of poorest communities in Yorkshire. The trustees consider that through this work the charity is creating substantial public benefit through the practical support, educational activities and active citizenship it encourages amongst young people, engaging their families and the wider communities in which they live.

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Ever since our founding in 1904, it has been the Association's mission *to grow Yorkshire's future.*

We do this by helping young people in Yorkshire to;

- Build their self-confidence and feel proud of themselves.
- Identify their goals and aspirations and make progress in achieving them.
- Start a business, get a job or get on a course.
- Meet new people, make new friends and have new experiences

Our aims are always to;

- Deliver high quality services that young people say matter to them.
- Be experimental and innovative in the way we do things.
- Form partnerships and alliances with other organizations that share our mission and outlook.
- Stick to our long-standing principles and values about how our work should be done.
- Listen to young people and trust them, be there when they need us and never judge them.

We have published a detailed statement of our principles and our definition of good youth work, and this is also available to download from our website: (www.youth-association.org)
Achievements and Performance

This year, we have managed to thrive and grow our work and reputation and put the many threats of Covid behind us. For the seventh year running, we have managed to develop our staff and take on new workers while managing to balance our income and expenditure and maintain a healthy balance sheet. We have also chosen to future-proof our head office this year, by replacing old draughty glazing and inefficient heating systems, with the intention of minimising our energy costs and improving our carbon footprint. The Association has continued to deliver outputs and outcomes that remain qualitatively of the highest standards and are still delivered primarily with some of the most disadvantaged young people in Yorkshire. We remain resolute in our strategy to seek only funding and resources that are aligned with our values and mission; we continue to pursue a future built on our core values and we are pleased to report that the focus on our unique approach and high quality products which meet the needs and aspirations of young people continues to bear fruit. Our continuing long-term stable outlook bear out our optimism and belief in the power of good youth work.

The Trustees are proud of the work of our talented and committed staff team who have shown dedication, flexibility and skill in delivering such a variety of work with young people in many different communities. The Board are grateful for the support provided by students and volunteers, as well as the hundreds of young people who give their time to support their peers. Together they make our values and mission a reality for young people's lives.

Throughout the year, we have continued successfully to operate a range of innovative projects in West and South Yorkshire, that play an important part in the lives of many hundreds of often vulnerable children and young people. Last year, we reported our planned intention to achieve a number of specific milestones and targets. Below, we have listed our evaluative report of those planned outcomes:

All our contracted outcomes have been achieved. Specifically, for all individual funds over £25,000, our achievements are detailed below.

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StreetSmart Barnsley

Building on 15 years of concerted detached work that has covered almost every part of the Barnsley borough, we have been funded by Barnsley Council's Area Council teams and The National Lottery Community Fund to work in the central and northeast areas of the town. Our detached work has engaged 1,263 individual young people, organised a series of community events and has supported a wider effort to reduce youth violence in Barnsley. Our work has also developed an extra element, focused on young women's empowerment and positive masculinity.

StreetSafe and StreetVoice Leeds

During the last 9 years we have steadily been growing our detached work in East and South Leeds. This year we received financial support from The National Lottery Community Fund, Clarion Housing, Leeds Community Foundation, Leeds City Council and West Yorkshire Violence Reduction Partnership. We have been able to deliver an average of 8 detached youth work sessions per week across Halton Moor, Burmantofts, Richmond Hill, Middleton, Harehills and Killingbeck and have worked with 1,378 individuals, who have attended our sessions a cumulative 4,048 times.

Through our StreetVoice work, we have encouraged and supported a team of young community ambassadors who have led several community events this year, where they helped us to deliver weeks of activity. Our StreetSafe work, focussed on crime and violence reduction, has made strong progress, with large numbers of young people learning more about CCE, violence and drugs. Our team has been working intensively with a small group of Roma/Gypsy young people from Slovakia, providing them with developmental opportunities beyond those offered in the street sessions.

Youth Work Training

Training others and equipping them to deliver effective youth engagement and activity is an important route through which TYA can secure its mission and embed strong youth work values in the workforce of the future. We continue to train youth work students in the community at scale and in 2023-24 this has been supported by the national youth work bursary, Leeds City Council and Barnsley Council. Learners from around Yorkshire took part in three youth work courses that we delivered in Leeds, Wakefield and Barnsley, completing Level 2 and Level 3 qualifications throughout the year. In all, we trained 74 youth work students and provided placements for 2 youth work students on university courses.

Mental Health work

In 2021, we made a start on SELPH – our 16-25 project aimed at empowering young adults in Wakefield to overcome life challenges. We were formally commissioned by Wakefield Health Alliance & Five Towns Primary Care Network to undertake the service 'proof-of-concept' phase until the end of that calendar year.

The long-term aim of this work is to establish a growth in resilience among young adults in Wakefield, underpinned by improved mental health, broadened ambitions and an increased capacity to overcome life challenges. We intend for this to contribute to a reduction in young adults requiring ongoing support from mental health services and a reduced reliance on support sought through crisis pathways.

In 2023-24 we supported 98 young adults, who attended a total of 714 times. Of these, 34 completed a full 12-week group programme and 64 benefitted from one-to-one or short-term group support.

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Young women's empowerment (The Tudor Trust)

Across the areas we work, one of our aims is to empower young women, increasing their gender consciousness and their ability to challenge societal norms. We are working hard towards these ambitions, but this is highly dependent on resources to sustain our young women-focused work. Our projects are often funded by relatively small grants, paying largely for front-line delivery. While such funds are essential, we have found ourselves in a position where the sustainability of the work is at risk and each project operates as a silo with little integration between them. The Tudor Trust is providing a huge boost to our work by helping us to solve the above issues. Their grant contributes towards the costs of two Lead Youth Workers and some management overheads, allowing us to generate consistent development across all young women's projects and helping to sustain the work in the longer term.

The Bartlett Foundation

We have been fortunate to have secured some support from The Bartlett Foundation – the charitable arm of the Bartlett Group (financial services) – which aims to improve the welfare and education of children and young people. The Foundation has provided three years' worth of unrestricted funding to contribute to the strategic development aims of The Youth Association.

The Trustees are proud of the depth and focus of our work, combined with the high-quality standards achieved. Overall, the Association worked with 5,409 named young people across our range of programmes and activities. The feedback that we have received from young people and partners bears testimony to the high regard in which the quality and integrity of our work is held. Our website continues to be an excellent showcase of our impact on the lives of young people and their communities and receives widespread praise from funders and partners as an example of how impact can be reported effectively. We continued to provide accredited training through ABC, and increasingly through our own digital badge scheme and StreetSmart programme.

These are just a few indicators of our reach and success in the last year. We have also worked with young people to create and develop a system of quality assurance and measurement and it is now routinely used to monitor all our face-to-face work.

This year we continued to implement our strategy to develop innovative and transformational services based on our quality-driven ethos of good youth work, to raise the self-awareness, self-esteem, skills and aspirations of young people. Our offer continues to grow and attract investment and funding. In line with our strategy we pursued the following priorities.

Our plans and priorities during the last year

This was the last year of the 3-year strategy we developed in 2021. We are pleased to report that almost all of our priority aims have been achieved in line with our plan. Those that have not been achieved have either been reviewed as no longer meeting our needs during the period, or have been carried over into our latest strategy, that will take us to 2027.

Expansion of detached work in existing areas: We have been successful in making significant developments of our detached work in Leeds, Barnsley and Wakefield. Our intention has been to concentrate on bringing the best and most impactful elements of all our work into these three key areas as a means of introducing all our main programmes into places where we have a strong presence. This element of our strategy has been fruitful and bodes well for the coming years.

Development of StreetSafe into a scaleable and exportable programme: This element of our strategy has been achieved and aspects of StreetSafe are now present in all our work and much of our new income for detached work is built on it.

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Development of a mental health support programme: Our mental health support programme, ‘Selph,’ is well established and we have a contract to deliver it in Wakefield for the next 4 years. We are in a position potentially to take this programme to other areas where we have ongoing work.

Development of StreetSmart into a scalable and exportable programme: We have been repeat funded to continue StreetSmart work in Leeds for the foreseeable future, and this will give us the ability to carry on experimenting with on-street training and informal accreditation in the ways we had hoped. Elements of StreetSmart are now embedded in all our project work and the bids we write.

Re-focus on co-production and involvement of young people in TYA and projects: We have a strong plan to create a Young Leaders’ Panel and we hope it will be a great opportunity for young people to develop as leaders and potential trustees, as well as being a new and important governance link between the main Board and our young people.

Food distribution to become a community-based youth work programme: After review, we have scaled back our contracts for holiday provision and food distribution. We have kept our Leeds contract for another year because it fits with our existing work and plans. We have declined to continue this contract in Bradford because it is too disruptive and costs too much in terms of staffing and other opportunities. Feeding people is still embedded in all our work.

Creating and leading sector partnerships: We now have a strong Youth Delivery Alliance with key voluntary sector partners and directors of Barnsley Council. We are key representatives on local VCSE strategy boards. We are at the centre of new initiatives to create similar alliances in Leeds and Wakefield.

Assessing whether we should engage with youth work apprenticeships: It is unlikely that we would play any other part than as an employer of apprentices should this become necessary in future. Our own training offer is growing, partly in response to the universities closing their traditional BA courses. Given the uncertainty of the roll-out of the apprenticeship model (most universities have walked away from it) we have chosen to concentrate on the very real and developing opportunity to grow and sustain our own training offer.

Maintaining some work with Roma young people: While working with Roma young people is still an important skill set for our staff, we no longer deliver programmes that are aimed primarily at Roma communities. We continue to encourage support through youth work to develop among Roma communities, we have moved our focus away from single-community work. Work with Roma groups and individual young people as part of our more general detached work in Leeds is still flourishing.

Staff training and development: We have had success in using our in-house training and portfolio programme to ‘bring people on’ and there is much that should remain a core platform of how we develop people going forward.

Recruiting to the Board: We have elected two new young trustees to serve for up to 4 years. The new arrangements for a young leader’s panel is a good platform to stabilise the election process for next year and subsequent years. We will need to recruit older trustees to the board as existing board members stand down in rotation.

Preparing for leadership succession: Dmitry and Andy have been working through a detailed plan of training and mentoring that extends to the 3rd Quarter of 2024. Our development model is based on a schedule of teach/show, then perform observed/supported, followed by perform independently on a range of 16 areas for development. Andy will step down formally in March 2025. We are confident that we have done all we can to ensure a smooth hand over with minimised risks to the team and our work.

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Creating middle management capacity: Our new mentoring programme is inspiring some new responsibility-taking. In combination within our in-house management portfolio training programme, we are now in a much stronger position to ensure our supply of home-grown middle management.

Our plans and priorities for the coming year

In the spring of 2024, we developed our latest organisational strategy, designed to steer us through the next 3 years. In summary, we are continuing to move in the same direction of travel that we have been pursuing for several years now. The programmes of work that we chose to invest in are growing strongly and attracting income, our focus on quality continues and we are doubling down on our commitment to investing in our employees.

Our mission is over 100 years old at its core, yet it remains ‘current’. Our people tell us so, as do our partners in the youth work sector. Equally, the young people we support have strongly indicated that youth work is relevant; this type of work, delivered using these types of methods, provides vital support in ways that parents, teachers and other professions cannot.

Amid political and economic turbulence, we are preparing to face significant challenges to youth work. The cost-of-living crisis, a growing mental health epidemic and increasing youth crime and violence all continue to present social difficulties. Such difficulties will be made even more worrying in the context of declining youth work training opportunities and therefore diminishing workforce. We intend to meet this challenge head-on.

Maintaining a strong workforce is at the heart of our strategic plan, with significant focus being placed on our people. We have made new plans for recruitment, retention and staff development that aim to strengthen our internal workforce. Our programme priorities are also set out with a renewed structure, while our approach to quality improvement continues to evolve. Through strong investment in our people and the quality of our youth work programmes, we are committed to driving transformational change and leaving a lasting impact on the young people we support.

Our organisational development priorities

The decline in the youth work workforce has been felt across the sector for a while now, with steadily growing funding in circulation, job advertisements increasing but very few qualified and experienced youth workers ready to take those jobs. Pleasingly, we have managed to buck the trend in many ways, having had a strong record of recruitment and retention for some years.

However, the recruitment to, and growth of, our team continues to be our most pressing strategic challenge. Developing a member of staff, both with respect to skills and to an understanding of organisational culture, takes a long time. There is normally a 2-year time lag between youth worker recruitment and readiness to take on a significant project role. We are now forecasting a period of increased difficulty and we have based this on several key factors:

1. BA Youth Work courses closing at a fast rate and soon will likely cease to exist in our region.
2. Many organisations are advertising posts concurrently and are ‘fighting’ over the same small pool of potential recruits.
3. We believe that the lack of public knowledge of the existence of youth work as a professional career is a significant contributor to the low entry numbers into our profession.
4. Pressures on living costs are pushing people away from employment that can’t meet the cost of living.

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Recruitment

In a competitive landscape, where youth work talent is the driving force behind success, our recruitment plan must set us apart as the ‘employer of choice.’ We recognise that, to attract the best and the brightest, our offer must outshine that of our competitors in every aspect. Factors like unbeatable pay and conditions (relative to our sector), unparalleled progression and development opportunities and a nurturing and supportive culture will help to attract top talent and retain people for the long term.

Retention

If there’s one thing we’ve learned over the development of our current strategy, it is that retaining our top talent is, arguably, the most important objective of the next three years. We understand that our employment offer must continuously exceed the offerings of our competitors to ensure the loyalty and commitment of our valued staff.

Our staff retention plan is built on the foundation of creating an environment where employees feel valued and supported, motivated to develop and oriented on strengthening their practice. By offering competitive remuneration, comprehensive employment conditions, ongoing professional development opportunities and a positive work culture, we aim to solidify our position as the employer of choice and retain our exceptional team for the long term.

Leadership succession and management capacity

In 2024, our CEO since 1999, Andy Clow, will be retiring from his role. Our current Operations Director, Dmitry Fedotov, has been selected as his successor and Andy and Dmitry will continue to follow a managed process of experience-based mentoring and development to ensure the handover of leadership is as seamless as possible. This approach to succession has been a conscious, positive and supportive process over the last 3 years. We are aware that changes in leadership after such a lengthy period of tenure can represent a risk to the operations and culture of an organisation: They can also represent an opportunity to re-energise all that is good about what we do and how we do it. Andy and Dmitry have worked closely to ensure that our strong culture and sense of direction will remain our foundations well into the future.

We have been experiencing an increasing vacuum in middle-management capacity for some time and, as youth work degree courses are closing, we are facing a new challenge to the growth of our front-line. While external recruitment of front-line youth workers is an available option, growing our own lead and senior youth workers is always our preference, thus maintaining our strong organisational culture.

To fulfil these needs over the coming years, we are encouraging our own youth workers to step forward and take on some of that challenge. In addition to our Portfolio of Excellence, aimed at front line youth workers, we are developing a second-level management training pathway for employees who have completed the portfolio. Our routes for progression have been outlined above and will give any member of front-line staff the opportunity to follow a progressive pathway, building their skills and achievements and taking advantage of promotion opportunities.

Board recruitment

Having a strong and experienced Board of Trustees is crucial for our success and sustainability. Our Trustees serve as a tool for guidance and accountability, providing strategic direction, oversight and governance. They can offer valuable insights, connections and resources, while ensuring that decisions are made with careful consideration of The Youth Association’s mission, values, and long-term goals. With a wealth of expertise and diverse perspectives, our Board will offer instrumental input, helping us to navigate our challenges, seize new opportunities and enhance our reputation. Such credibility will help the Association to enthuse funders and attract new talent.

With several Trustees coming to the end of their tenures in this strategic period, it is important to focus our attention on succession planning. In the context of our current ambitions, we plan to undertake some Board recruitment activity, aiming particularly at new Trustees with previous Board room experience.

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Young Leaders panel

We have long been advocates of young people's involvement in management and decision-making and we are proud that our constitution guarantees that young people with first-hand experience of our work are encouraged and enabled to become our trustees. The sharing of decisions and power between older and more experienced trustees and younger trustees that have come through the ranks is one of our key features and an important factor in keeping our work current and relevant.

The transition from young service user to trustee is not an easy one. It's also a transition that only a few of the many hundreds of young people we support will ever get to experience. We know from the feedback of former young trustees that they would have benefited from more hands-on experience of a board setting before they became a trustee. We are also aware that there is only so much we can ask of our young trustees in terms of representing the experience and backgrounds of our many young service users. That is why we are developing an innovative way for young people to get involved in our management and governance in the form of a new Young Leaders Panel (YLP).

Our YLP will have a key role in training our next generation of young trustees, linking our trustee board to the wider spectrum of young people we support, overseeing some aspects of service delivery and how we allocate some resources, reviewing the quality of what we do and helping to develop new services and programmes. Alongside our staff, the YLP will be our eyes and ears on the ground. The YLP will also be a vital opportunity for the young people involved to develop their own skills and confidence.

Our programme development priorities

In short, we intend to spend the next three years continuing with our previously chosen programmes of work and prioritising depth and intensity in fewer geographic areas over breadth and spread of coverage across many areas. While we are expecting and planning for some growth, our focus between now and 2027 will once again be 'deeper' rather than 'wider'. We will prepare a platform for a potential 'wider' push in subsequent years, should the strategic need take us there.

Our programme development can be viewed through the lens of 'Themes' and 'Places.' This is the way in which we will structure our approach to front-line leadership and middle management going forward. Senior Youth Workers, Youth Project Coordinators and Operations Managers will take ownership of one or more themes and/or one or more places, assuming overall responsibility for the development and growth of these areas.

Themes

Our chosen programme areas (or 'themes') are working in our favour and will likely continue to do so during forthcoming political and economic changes. While we have made incredible progress in developing these areas of work, and improving the staff skills in delivering them, we aspire towards much further development. We aim to take our six key themes and turn them into first-class programmes, recognised as premium services across our sector and by funding bodies. We intend to be regarded as experts in these themes, with well-thought-out, impactful programmes of work, underpinned by theory, delivered in the most effective ways by trained and experienced youth workers.

1. Detached

Our street-based youth work provides support for young people at street level, helping groups of young people, who choose to spend their leisure time in outdoor spaces, make that time as useful and productive as possible. Our priority is to develop an outstanding street-based youth work curriculum that impacts on the most pressing needs felt and voiced by young people. We will deepen our detached work in existing patches and locations and to build a controlled expansion around those areas by joining neighbouring work and filling youth work delivery gaps around where we already operate

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YEAR ENDED 31 MARCH 2024**2. Gender**

We have been delivering single-gender work since our formation in 1904 and now deliver initiatives around masculinity and safety of women and girls. Future Man allows young men to explore the concept of ‘masculinity in the 2020s’ and aims to tackle toxic masculinity and its negative impacts, while our young women’s empowerment work seeks to increase gender consciousness and ability to challenge societal norms. Our greatest priority here is to increase our competency and skills in these areas. We have a strong cohort of youth workers who take an interest in such gender-related issues, but we would like to build on our skills in delivering outcomes around gender consciousness and misogyny. We intend to develop more toolkits, undergo further training and recruit more youth workers who take an interest in gender.

3. Mental health

We use youth work as a tool to provide mental health support to young adults, in a way that is distinct from medical approaches or interventions used in formal education. The programme is well developed, with an accompanying Theory of Change that guides our practice. Our team will spend time polishing the delivery, while we aim to demonstrate causality.

4. Voice

We have a long and strong tradition in youth voice, youth involvement and co-production and it remains a priority for Trusts, Foundations and public sector funding bodies, who still place value on participant voice as a key element of any authentic person-centred project. It is our priority to increase our organisational competency in this area. While we have demonstrably delivered some effective youth voice work in recent years, we have a strong ambition to upskill. Our Voice work must get to a place where it truly increases young people’s influence through expression of their views and representation of their interests.

5. StreetSafe

StreetSafe aims to reduce the likelihood of young people engaging in crime and violence, using street-based engagement methods. It addresses ‘safety on the streets’ and ‘vulnerability to criminal exploitation’ as priority needs, while providing an outlet for self-expression, voice and recreational activity. The programme is well developed, with an accompanying Theory of Change that guides our practice. Our priority is to build a distinct StreetSafe team that can be tasked with growing and developing the work.

6. Training

We train and accredit youth workers to nationally recognized JNC levels of qualification; we are also among only a select few to currently do so. Youth work training is not only important to our mission and history, but it is a potentially strong area for growth of income and reputation. As a priority, we must be ready and prepared to grow our Level 3 Youth Work training offer and seek economies of scale. With a gap left by degree programme closures and the onset of Level 3 Youth Work Apprenticeships, we envisage other organisations increasingly competing in this field. We must get ahead of that curve quickly.

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Our quality improvement priorities

At The Youth Association, our strategic vision is grounded in a deep commitment to quality and meaningful impact. We prioritise the delivery of high-quality youth work that not only meets, but exceeds, the expectations of our funders, our partners and, most importantly, the young people we support. Driven by our strong sense of responsibility to make a profound impact in young people's lives, we aspire to create lasting positive change in every project we undertake.

In recent years, our approach to quality has already become the primary source of our marketing strategy and the learning that underpins most of our innovations and developments. We therefore place much more priority on the quality and impact of our work than the quantity of projects or outcomes it may achieve. We have created a workplace where, relative to our sector, members of staff can benefit from top pay and conditions, numerous progression and development opportunities and a nurturing and supportive organisational culture. We expect this to be matched by youth work delivery that is high quality, outcome-driven and aimed at providing a transformational experience for young people. We also expect our youth workers to take full ownership of this and focus on their own individual role in providing a high-quality service.

To help them to achieve this, over the next three years we intend to develop some rigorous quality standards and set new benchmarks for youth work excellence, helping to position us as a first-class provider of youth work in our region. We are already experimenting with new methods of planning and thinking about our work and are beginning to test out potential quality frameworks to adopt that are easily understood and used by our staff team.

Portfolio of Excellence

Our Portfolio of Excellence is a personal development programme for front-line youth workers, which we have attached to enhanced salary scales and clear progression routes. This has been well received throughout the organisation and has helped to further motivate an already enthusiastic staff team. In the development of our strategy, we have identified areas where the Portfolio can be harnessed to help drive quality. We have now updated the Portfolio in order to meet this opportunity; it has been adapted with a renewed alignment to our Theories of Change and will include a framework that can score/measure or demonstrate quality in a given project.

We now have five Theories of Change that underpin five key programme areas. We will seek to build greater alignment between our Theories of Change, our Portfolio of Excellence and elements of our Level 3 Youth Work course, so as to make 'quality' a more understandable concept for our youth workers.

Management development programme

Our Management Development Programme (MDP) is a management progression pathway for front-line leaders, normally aimed at those who have reached the status of 'Senior Youth Worker' and have completed their Portfolio of Excellence. We have linked the MDP to enhanced salary scales and clear progression routes. The initiative has always been well received throughout the organisation and has helped to further motivate an already enthusiastic staff team.

Financial Review

We are pleased to report that we grew the level and range of our income and achieved a moderate surplus. We hoped to maintain and diversify our income base this year and we have done so. The Trustees are confident that our managed cost base and new and emerging funding streams will continue to provide financial stability and sustainability for the future. We will aim to return at least a break-even balance in 2024-25, while implementing the new strategy we developed this year. Overall, our income increased by 17.77% (£125,773) while our expenditure increased by 20.1% (£133,496).

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YEAR ENDED 31 MARCH 2024

Reserves Policy

The Association carries out a variety of long and short term projects. The Trustee Board have examined the requirements of free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Board considers that such free reserves should be equal to the sum necessary to suspend or terminate the Association's activities over a period of 4 months, which equates to £265,778 in general funds; this figure has been increased since last year to reflect the recent increases in staffing and operations. The Board has decided to designate a Reserves and Development Fund that will include both general reserves and other free general funds that will be used to develop the Association's work in line with our strategic mission. At the end of 2023-24, the value of the Reserves and Development Fund was £254,889 an increase of £8,232 from last year. The Board continues to oversee an ongoing and managed process of cost control in all projects and administrative support functions of the Association, which should provide a platform for stability in the medium-term and the growth of development funds in future years.

Trustees' Responsibilities for the Financial Statements

Company and charity law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs and financial activities of the Charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity at any time 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 as to Disclosure of Information to Auditors

So far as each of the Trustees at the date of this report is aware:

There is no relevant audit information of which the company's auditors are unaware; and
The Trustees have taken all steps which 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.

Independent Examiner

The Independent Examiner, Wheawill & Sudworth Ltd, will be considered for re-appointment at the forthcoming meeting of the Board of Trustees in March 2025.

Approval

The report of the members of the Board of Trustees was approved on 18th December 2024 and signed on their behalf by:

.....

C Allcock

Chair

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE YOUTH ASSOCIATION**

FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 14 to 25.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act and section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**D M Butterworth
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA
18 December 2024
THE YOUTH ASSOCIATION**

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted General Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	-
Incoming resources from charitable activities						
Charitable activities	3	682,742	-	150,672	833,414	707,641
Total incoming resources		<u>682,742</u>	<u>-</u>	<u>150,672</u>	<u>833,414</u>	<u>707,641</u>
RESOURCES EXPENDED						
Charitable activities						
Support services	4	241,173	3,533	-	244,706	184,619
Youth activities		394,874	-	155,591	550,465	477,136
Administration and fundraising		63	-	-	63	103
Governance costs	5	<u>2,100</u>	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>1,980</u>
Total resources expended		<u>638,210</u>	<u>3,533</u>	<u>155,591</u>	<u>797,334</u>	<u>663,838</u>
Other operating income						
Release of grant		-	-	4,919	4,919	4,919
Profit on disposal of tangible asset		-	-	-	-	5,280
NET INCOMING/(OUTGOING) RESOURCES	6	<u>44,532</u>	<u>(3,533)</u>	<u>-</u>	<u>40,999</u>	<u>54,002</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>336,007</u>	<u>194,071</u>	<u>-</u>	<u>530,078</u>	<u>530,078</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>380,539</u></u>	<u><u>190,538</u></u>	<u><u>-</u></u>	<u><u>571,077</u></u>	<u><u>530,078</u></u>

THE YOUTH ASSOCIATION
BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	Unrestricted General Funds 2024 £	Unrestricted Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS						
Tangible assets	10	120,730	190,538	19,627	330,895	303,047
Investments	11	1	-	-	1	1
		<u>120,731</u>	<u>190,538</u>	<u>19,627</u>	<u>330,896</u>	<u>303,048</u>
CURRENT ASSETS						
Debtors	12	69,159	-	-	69,159	135,897
Cash at bank and in hand		235,185	-	-	235,185	183,748
		<u>304,344</u>	<u>-</u>	<u>-</u>	<u>304,344</u>	<u>319,645</u>
CREDITORS						
Amounts falling due within one year	13	(44,536)	-	(4,919)	(49,455)	(72,988)
NET CURRENT ASSETS		<u>259,808</u>	<u>-</u>	<u>(4,919)</u>	<u>254,889</u>	<u>246,657</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>380,539</u>	<u>190,538</u>	<u>14,708</u>	<u>585,785</u>	<u>549,705</u>
CREDITORS						
Amounts falling due after one year	14	-	-	(14,708)	(14,708)	(19,627)
NET ASSETS		<u><u>380,539</u></u>	<u><u>190,538</u></u>	<u><u>-</u></u>	<u><u>571,077</u></u>	<u><u>530,078</u></u>
FUNDS						
Unrestricted funds	15				571,077	530,078
Restricted funds					-	-
TOTAL FUNDS					<u><u>571,077</u></u>	<u><u>530,078</u></u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These accounts amend the original accounts and are now the statutory accounts.

THE YOUTH ASSOCIATION
BALANCE SHEET (continued)
AS AT 31 MARCH 2024

The financial statements were approved by the Board of Trustees on 18 December 2024 and were signed on its behalf by:

.....
C Allcock
Chair

Company registration number: 02154503

THE YOUTH ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****1 Accounting policies****General information and basis of preparation**

The charitable company constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS102) in the period ended 31 March 2016. No transitional adjustments were required resulting from this and there were no consequential changes in accounting policies.

Consolidation

In the opinion of the Trustees, the company and its subsidiary undertaking comprise a small group. The company has therefore taken advantage of the exemption provided by section 398 of the Companies Act 2006 not to prepare group accounts.

Incoming resources

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- * the donor specifies that the grant or donation must only be used in future accounting periods; or
- * the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned (as the related goods are provided).

Government grants of a revenue nature are recognised in the period to which they relate.

The subsidiary's trading profits are recognised as income on receipt of the related gift aid donation.

Investment income is recognised on a receivable basis.

Volunteers and donated services and facilities

The value of services provided by volunteers has not been included in these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' annual report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the Charity.

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

Resources expended

Expenditure is recognised on an accrual basis as a liability and is incurred inclusive of irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent, estimated usage or proportionate to income generated.

Intangible fixed assets

Website costs are amortised in equal instalments over 3 years being their estimated useful economic life.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. Depreciation is provided at a rate calculated to write off the cost of each asset over its estimated useful life as follows:

Freehold land	- 1% straight line
Leasehold property	- 10% straight line
Fixtures and equipment	- 20% reducing balance
Electrical and computer equipment	- 20% straight line
Motor vehicles	- 14% straight line

Stock

Stocks are stated at direct cost or net realisable value if lower.

Pension commitments

The company has a defined contribution pension scheme and the costs of contributions made by the company is charged in the accounts as incurred.

Leasing commitments

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

Funds structure

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

THE YOUTH ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2024****1 Accounting policies (continued)****Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 VOLUNTARY INCOME	2024 £	2023 £
Donations	-	-
	<u> </u>	<u> </u>
3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2024 £	2023 £
Activity		
Training	121,780	37,120
Helping young people to participate	87,100	96,999
Youth work	624,534	573,522
	<u> </u>	<u> </u>
	833,414	707,641
	<u> </u>	<u> </u>
4 CHARITABLE ACTIVITIES COSTS	2024 £	2023 £
Support services	244,706	184,619
Youth activities	550,465	477,136
Administration and fundraising	63	103
	<u> </u>	<u> </u>
	795,234	661,858
	<u> </u>	<u> </u>

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

5 GOVERNANCE COSTS	2024 £	2023 £
Examiner remuneration	2,100	1,980
	<u> </u>	<u> </u>
6 NET INCOMING/(OUTGOING) RESOURCES		
Net resources are stated after charging/(crediting):	2024 £	2023 £
Examiner remuneration	2,100	1,980
Depreciation – owned assets	22,785	9,466
	<u> </u>	<u> </u>
7 TRUSTEES’ REMUNERATION AND BENEFITS		
Trustees’ Expenses		
Trustees’ travel expenses for the year ended 31 March 2024 were £Nil (2023: £Nil).		
8 STAFF COSTS	2024	2023
The aggregate labour costs were:	£	£
Salaries and wages	536,983	431,691
Sub-contractor costs	19,125	11,250
Social security costs	44,280	35,576
Pension contributions	44,035	38,636
	<u> </u>	<u> </u>
	<u>644,423</u>	<u>517,153</u>
	<u> </u>	<u> </u>
The average number of employees during the year was as follows:		
	Number	Number
Number of staff	22	20
Employees earning more than £60,000 per annum:	1	1
Between £60,000 and £70,000	1	1
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
9 PENSION COSTS		

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £44,035 (2023: £38,636).

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024 (continued)

10 TANGIBLE FIXED ASSETS	Freehold Property £	Leasehold Property £	Fixtures and fittings £
REVALUATION/COST			
At 1 April 2023	353,261	31,129	30,903
Additions	-	-	44,481
Disposals	-	-	-
At 31 March 2024	<u>353,261</u>	<u>31,129</u>	<u>75,384</u>
DEPRECIATION			
At 1 April 2023	89,025	31,129	27,805
Charge for the year	3,533	-	9,516
On disposals	-	-	-
At 31 March 2024	<u>92,558</u>	<u>31,129</u>	<u>37,321</u>
NET BOOK VALUE			
At 31 March 2024	<u>260,703</u>	<u>-</u>	<u>38,063</u>
At 31 March 2023	<u>264,236</u>	<u>-</u>	<u>3,098</u>
	Motor Vehicles £	Computer Equipment £	Totals £
COST			
At 1 April 2023	34,434	56,056	505,783
Additions	-	6,152	50,633
Disposals	-	-	-
At 31 March 2024	<u>34,434</u>	<u>62,208</u>	<u>556,416</u>
DEPRECIATION			
At 1 April 2023	9,838	44,939	202,736
Charge for the year	4,919	4,817	22,785
On disposals	-	-	-
At 31 March 2024	<u>14,757</u>	<u>49,756</u>	<u>225,521</u>
NET BOOK VALUE			
At 31 March 2024	<u>19,677</u>	<u>12,452</u>	<u>330,895</u>
At 31 March 2023	<u>24,596</u>	<u>11,117</u>	<u>303,047</u>

Freehold property was valued on 9 November 2011 by Holroyd Miller Chartered Surveyors at £300,000 on an open market basis with vacant possession and the carrying value in the accounts was revalued accordingly.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024 (continued)

The trustees consider the current net book value of £260,703 to be an appropriate valuation as at the balance sheet date.

As at 31 March 2024 the net book value of freehold property under the historical cost accounting rules would be £203,579 (2023: £206,092).

11 FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 April 2023 and 31 March 2024	1
	<hr/>
NET BOOK VALUE	
At 31 March 2024	1
	<hr/> <hr/>
At 31 March 2023	1
	<hr/> <hr/>

The company owns 100% of the issued share capital of Youth Trade Limited. The aggregate of Youth Trade Limited's capital and reserves at 31 March 2024 was £1 (2023: £1). Youth Trade Limited was dormant throughout the year.

12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Grants and funding receivable	59,370	130,607
Prepayments and accrued income	9,789	5,290
	<hr/>	<hr/>
	69,159	135,897
	<hr/> <hr/>	<hr/> <hr/>
13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade creditors	-	19,987
Amounts owed to group undertakings	1	1
PAYE/NI	24,374	8,683
Accruals and deferred income	14,946	2,936
Grants and funding in advance	5,215	36,462
Capital grant	4,919	4,919
	<hr/>	<hr/>
	49,455	72,988
	<hr/> <hr/>	<hr/> <hr/>

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024 (continued)

14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR	2024 £	2023 £
Capital grant	14,708	19,627

15 MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	336,007	44,532	380,539
Designated fund	194,071	(3,533)	190,538
TOTAL FUNDS	<u>530,078</u>	<u>40,999</u>	<u>571,077</u>

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

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	682,742	(638,210)	44,532
Designated fund	-	(3,533)	(3,533)
Restricted fund	150,672	(150,672)	-
TOTAL FUNDS	<u>833,414</u>	<u>(792,415)</u>	<u>40,999</u>

Included within general funds are the following:

	Balance 1.4.23 £	Movement in funds £	Transfers £	Balance 31.3.24 £
General funds	275,599	44,532	737	320,868
Revaluation reserve	60,408	-	(737)	59,671
	<u>336,007</u>	<u>44,532</u>	<u>-</u>	<u>380,539</u>

THE YOUTH ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024 (continued)**

	Balance 1.4.23 £	Incoming resources £	Resources expended £	Transfers £	Balance 31.3.24
New Building Fund	194,071	-	(3,533)	-	190,538
	<u>194,071</u>	<u>-</u>	<u>(3,533)</u>	<u>-</u>	<u>190,538</u>
	<u><u>194,071</u></u>	<u><u>-</u></u>	<u><u>(3,533)</u></u>	<u><u>-</u></u>	<u><u>190,538</u></u>

The new building fund was designated to the maintenance of the head office of the Association.

17 CONTROLLING PARTY

The charity is controlled by the Trustees. No one Trustee has ultimate control.

THE YOUTH ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2024**

INCOMING RESOURCES	2024	2023
	£	£
Voluntary Income		
Donations	-	-
	<u>-</u>	<u>-</u>
Incoming resources from charitable activities		
Helping young people to participate	87,100	96,999
Youth work	624,534	573,522
Training	121,780	37,120
	<u>833,414</u>	<u>707,641</u>
	<u>833,414</u>	<u>707,641</u>
Total incoming resources	<u>833,414</u>	<u>707,641</u>
RESOURCES EXPENDED		
Charitable activities		
Client support	550,465	477,136
Accommodation	33,382	18,764
Office services	13,464	13,848
Central management	196,860	152,007
Bad debts	1,000	-
Bank charges	63	103
	<u>795,234</u>	<u>661,858</u>
Governance costs		
Examiner remuneration	2,100	1,980
	<u>797,334</u>	<u>663,838</u>
Total resources expended	<u>797,334</u>	<u>663,838</u>
Other operating income		
Release of grant	4,919	4,919
Profit on disposal of tangible asset	-	5,280
	<u>4,919</u>	<u>10,199</u>
Net income	<u><u>40,999</u></u>	<u><u>54,002</u></u>