



**THE YOUTH ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

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

THE YOUTH ASSOCIATION**CONTENTS**

	Pages
Company information	1
Report of the Trustees	2-10
Independent examiners' report to the trustees	11
Statement of financial activities	12
Balance sheet	13-14
Notes to the financial statements	15-22
Detailed Statement of Financial Activities	23

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 *

C A Hudson *

K Starkey *

J P Fleming *

C Mountain (resigned on 31 March 2025)

S J Hagan (resigned on 9 December 2024)

E Burke (appointed 9 December 2024) *

I Chahal (appointed 9 December 2024) *

H Allsopp (appointed 31 March 2025) *

T Njenje-Mbanga (appointed 31 March 2025) *

* 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

D Fedotov – Started 1 January 2025

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and audited financial statements for the year ended 31 March 2025.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's Memorandum and Articles of Association, and the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP), applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

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 the 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.

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: (<https://youth-association.org/>)

Achievements and Performance

In 2024–25, we have continued to build on our strong foundations, expanding our reputation across Yorkshire. We have continued to strengthen our staff team by recruiting and developing new colleagues, while carefully balancing income and expenditure and safeguarding a healthy financial position. This year we also invested in the long-term sustainability of our estate, completing significant improvements to our head office and garden space that further enhance our environmental responsibility.

A particular highlight of this year has been the rapid growth of our Future Man programme. With public debate increasingly dominated by the rise of the “manosphere” and the spread of harmful online narratives, demand for Future Man's positive masculinity work has never been greater. More FE colleges have approached us to deliver this unique programme, reflecting the urgent need for meaningful alternatives that help young men shape healthier identities, relationships and futures. We are proud that Future Man has become a recognised example of youth work leading change in this complex area.

Alongside this, the Association continues to deliver outcomes of the highest quality, with a strong focus on supporting some of the most disadvantaged young people in Yorkshire. We remain firmly committed to seeking funding and resources that align with our values and mission, ensuring that our distinctive approach to youth work and our consistently high-quality programmes continue to meet the needs and aspirations of young people.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

The Trustees remain deeply proud of the achievements of our dedicated staff team, whose commitment, adaptability and expertise enable us to deliver such a breadth of work across diverse communities. 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.

StreetSmart Barnsley

Building on 16 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, The National Lottery Community Fund and the Violence Reduction Unit to work in the central and northeast areas of the town. Our detached work has engaged 2,059 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 continued to provide discreet support to young men and young women, through our Future Man and Her Future initiatives.

StreetSafe and StreetVoice Leeds

Over the past 10 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 6 detached youth work sessions per week across Halton Moor, Burmantofts, Richmond Hill, Middleton, Harehills and Killingbeck and have worked with 1,112 individuals, who have attended our sessions a cumulative 3,243 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 several small groups of young people from different ethnic and cultural backgrounds, 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 2024-25 this has been supported by the national youth work bursary and Leeds City 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 49 youth work students and provided placements for 4 volunteers looking to embark on youth work careers.

Mental Health work

In 2021, we made a start on Future Selph – our 16-25 project aimed at empowering young adults in Wakefield to overcome life challenges. 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 2024-25 we supported 88 young adults, who attended a total of 853 times. Of these, 32 completed a full 12-week group programme and 49 benefitted from one-to-one or short-term group support.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

We were also granted funds by UK Youth, as part of its ‘Thriving Minds’ initiative, which enabled us to strengthen and expand our mental health work. The grant supported management, coordination and frontline delivery time, allowing us to grow Future Selph, develop young ambassadors, deepen our partnerships and extend our reach into underserved communities.

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 5,116 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 Skills Education Group.

Our plans and priorities in this strategy period

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.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

Our organisational development priorities

Recruitment and retention

Workforce challenges remain a defining issue across the youth sector, yet our position has stabilised over the past year. Recruitment and retention have improved through the introduction of a strengthened three- and four-stage selection process and a more targeted approach to recruitment fairs and publicity. While sufficiency gaps persist, particularly for support staff, the situation has eased since last year and we continue to maintain sector-leading remuneration rates and flexible conditions. Routes and pathways for progression have been refreshed, and our internal Management Development Programme has undergone a review to ensure alignment with the organisation's long-term needs

Recent recruitment rounds have resulted in the successful appointment of a new full-time Lead Youth Worker and several part-time Youth Support Workers. Our improved recruitment system has widened reach through multiple platforms, social media, our new website and strong partnership networks. Attendance at targeted recruitment fairs produced 82 expressions of interest, leading to 28 orientation participants, 15 formal applications and 7 successful appointments. While progress has been encouraging, further work is needed to use our Youth Work Training course more effectively as a direct pipeline for recruitment.

We have continued to retain a strong position as one of the sector's most attractive employers. Pay increments and pension changes implemented in April 2024 and 2025 have reinforced our offer, while our flexible, trust-based employment culture remains highly valued. These principles, alongside competitive remuneration, continue to be a cornerstone of our retention strategy

Leadership succession and management capacity

In January 2025, Dmitry Fedotov formally took over as Chief Executive from our long-standing CEO, Andy Clow. The succession plan, developed and implemented over several years, has worked exactly as intended. Thanks to a carefully managed, incremental transition, the handover has been smooth, with no significant changes, disruptions or setbacks. The process has ensured stability for the organisation, preserved our strong culture and direction, and provided a seamless continuation of leadership.

Other managers have engaged in both internal and external management training, with progression routes refreshed and taken up across the staff team. Two eligible colleagues have now begun the updated Management Development Programme. Nonetheless, the development of Lead and Senior Youth Workers requires continued focus if we are to sustain capacity for the future

Board recruitment

In spring 2024, two new trustees were elected from the Young Leaders Panel, marking an important step in strengthening the link between governance, delivery and youth voice. This was followed in spring 2025 by the election of a third young leader to the Board, further embedding the Panel as a pathway into trustee leadership. Toward the end of the 2024–25 year, two additional prospective trustees with significant leadership expertise were identified and have since applied to join the Board, broadening its skills base and addressing gaps in experience.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

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.

We have developed 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 plays 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.

The Panel has held monthly meetings in 2024-25 and has begun contributing to both delivery oversight and staff recruitment through youth-led interview panels. This development marks a significant step forward in embedding young people more deeply within governance structures and ensuring Board activity remains connected to lived youth experience.

Our programme development priorities

Programmes continue to be developed around key themes of Detached, Gender, Mental Health, Voice, StreetSafe and Training. Progress has been steady across each, with notable growth in gender-focused delivery and a restructured Youth Work Training offer under a new brand identity. The Fitness for Purpose exercises are now a consistent feature across programmes, driving improvements in practice and aligning delivery with our Theories of Change.

1. **Detached**
Detached youth work has been consolidated into three local authority areas, down from five. The focus now is on deepening delivery in these patches while carefully controlling expansion into neighbouring areas. The ambition to create an outstanding street-based curriculum remains a longer-term objective, supported by iterative Fitness for Purpose reviews
2. **Gender**
Staff development, increased experience and a growing body of practice mean competency in gender-focused youth work has advanced significantly in 2025. Teams now meet regularly to shape programmes addressing gender consciousness and misogyny, with the Fitness for Purpose framework guiding progress. Toolkits and recruitment of additional gender-focused staff remain longer-term ambitions
3. **Mental health**
Future SELPH remains at the heart of our mental health offer in Wakefield, with a Theory of Change and WEMWBS evaluation tool now actively shaping delivery. This framework is beginning to evidence causality between activities and outcomes, though a full year of data will be needed to consolidate findings
4. **Voice**
The Youth Voice toolkit has been completed, and teams are embedding its use across delivery. Staff are now developing training packages and sharing them with partner organisations. Stand-out youth voice projects have taken place in recent months, although the challenge remains to embed consistent practice across the whole workforce

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

5. **StreetSafe**

The award of a new three-year Children in Need grant has enabled the development of StreetSafe infrastructure and the creation of a distinct team. Delivery is ongoing, with further refinement taking place through regular Fitness for Purpose reviews

6. Training

Our Youth Work Training programme has now been rebranded with a new identity and is running three active cohorts. While income and learner numbers are lower than in 2023–24, as anticipated, the groundwork has been laid for future growth. The training team is exploring new income sources and closely monitoring changes to the national youth work qualifications framework

Our quality improvement priorities

The Portfolio of Excellence has been refreshed and is now aligned more closely to our Theories of Change. Staff are being actively supported to progress their portfolios, and early results suggest this is motivating development across the team. The Management Development Programme has also been refreshed, with two participants now engaged. Surveys indicate strong levels of enjoyment among young people, and funding bodies continue to support our work repeatedly, demonstrating trust in the quality and consistency of delivery.

A central driver of quality assurance this year has been the development of our Fitness for Purpose exercises, which now run systematically across all programme themes. Each theme is underpinned by a clear Theory of Change, setting out the intended outcomes and providing the foundation for all project-level delivery. Staff teams working within those themes meet regularly to scrutinise the quality of their methods. This approach has embedded an ongoing cycle of reflection, adaptation and evidence-based improvement into the heart of programme delivery.

To strengthen assurance further, the process is triangulated through multiple layers of scrutiny. The Young Leaders Panel now meets every two months with theme leads, posing direct questions about the effectiveness and impact of delivery from a youth perspective. At governance level, a newly established Quality Subcommittee of the Board, chaired by a trustee, provides additional oversight and ensures alignment with organisational standards. Taken together, these three strands (staff self-assessment, youth-led scrutiny and trustee oversight) create a robust system of triangulation that gives the Board high confidence in the consistency, quality and impact of our work.

This approach is also breaking new ground in the youth work sector, where few organisations are applying Theories of Change in such a practical, embedded way. We are confident we have built a distinctive model of quality assurance that positions The Youth Association as a sector leader in evidencing and improving the impact of youth work.

Financial Review

In 2024–25, we deliberately planned to draw modestly on our reserves in order to invest in much-needed improvements to our head office and garden. As a result, while we did not achieve a surplus this year, this was a conscious and managed decision to strengthen our estate for the long term.

We are pleased to report that we once again maintained and diversified our income base, with 2024–25 seeing a record number of distinct funds contributing to our income table. This diversification provides a strong platform for future stability and reflects the confidence that a wide range of funders continue to place in our work.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

Overall, our income decreased by 4% (£32,894), while our expenditure increased by 3.7% (£29,700). This outcome was anticipated and reflects the organisation's strategic choice to invest in its infrastructure while continuing to deliver high-quality programmes for young people. The Trustees remain confident that our

carefully managed cost base and the emergence of new funding streams will provide a sustainable financial future.

Looking ahead, we plan a further modest use of reserves in 2025–26 to complete essential preservation work on our Grade II listed garden and to bring our IT infrastructure up to date, particularly in relation to security. These targeted investments will leave us better placed to operate efficiently and securely in the years to come. Meanwhile, we will continue to implement the strategy developed last year, ensuring that our resources are aligned with our mission and that we remain resilient, sustainable, and ambitious.

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 £258,888 in general funds. 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 2024-25, the value of the Reserves and Development Fund was £238,585. 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.

THE YOUTH ASSOCIATION

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

Statement as to Disclosure of Information to Independent Examiners

As 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 independent examiners 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 independent examiners are aware of that information.

Independent Examiner

The Independent Examiner, Wheawill & Sudworth Limited, will be considered for re-appointment at the forthcoming meeting of the Board of Trustees in March 2026.

Approval

The report of the members of the Board of Trustees was approved on 10th September 2025 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 2025**

I report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 12 to 23.

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
10th September 2025
THE YOUTH ASSOCIATION**

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

		Unrestricted			Total	Total
	Notes	General Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Funds 2025 £	Funds 2024 £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	2	-	-	-	-	-

Incoming resources from charitable activities

Charitable activities

3

653,098	-	147,422	800,520	833,414
---------	---	---------	---------	---------

Total incoming resources

653,098	-	147,422	800,520	833,414
---------	---	---------	---------	---------

RESOURCES EXPENDED**Charitable activities**

4

Support services

250,731	3,533	-	254,264	244,706
---------	-------	---	---------	---------

Youth activities

418,209	-	152,341	570,550	550,465
---------	---	---------	---------	---------

Administration and fundraising

60	-	-	60	63
----	---	---	----	----

Governance costs

5

2,160	-	-	2,160	2,100
-------	---	---	-------	-------

Total resources expended

671,160	3,533	152,341	827,034	797,334
---------	-------	---------	---------	---------

Other operating income

Release of grant

-	-	4,919	4,919	4,919
---	---	-------	-------	-------

NET (OUTGOING)/INCOMING RESOURCES

6

(18,062)	(3,533)	-	(21,595)	40,999
----------	---------	---	----------	--------

RECONCILIATION OF FUNDS**Total funds brought forward**

380,539	190,538	-	571,077	530,078
---------	---------	---	---------	---------

TOTAL FUNDS CARRIED FORWARD

362,477	187,005	-	549,482	571,077
---------	---------	---	---------	---------

THE YOUTH ASSOCIATION
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	Unrestricted General Funds 2025 £	Unrestricted Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS						
Tangible assets	10	118,972	187,005	14,708	320,685	330,899
Investments	11	1	-	-	1	1
		<u>118,973</u>	<u>187,005</u>	<u>14,708</u>	<u>320,686</u>	<u>330,899</u>
CURRENT ASSETS						
Debtors	12	86,662	-	-	86,662	69,159
Cash at bank and in hand		167,391	-	-	167,391	235,188
		<u>254,053</u>	<u>-</u>	<u>-</u>	<u>254,053</u>	<u>304,347</u>
CREDITORS						
Amounts falling due within one year	13	(10,549)	-	(4,919)	(15,468)	(49,459)
		<u>243,504</u>	<u>-</u>	<u>(4,919)</u>	<u>238,585</u>	<u>254,888</u>
NET CURRENT ASSETS						
		<u>362,477</u>	<u>187,005</u>	<u>9,789</u>	<u>559,271</u>	<u>585,787</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>362,477</u>	<u>187,005</u>	<u>9,789</u>	<u>559,271</u>	<u>585,787</u>
CREDITORS						
Amounts falling due after one year	14	-	-	(9,789)	(9,789)	(14,708)
		<u>362,477</u>	<u>187,005</u>	<u>-</u>	<u>549,482</u>	<u>571,079</u>
NET ASSETS						
		<u>362,477</u>	<u>187,005</u>	<u>-</u>	<u>549,482</u>	<u>571,079</u>
FUNDS						
Unrestricted funds	15				549,482	571,079
Restricted funds					-	-
					<u>549,482</u>	<u>571,079</u>
TOTAL FUNDS						
					<u>549,482</u>	<u>571,079</u>

For the year ended 31 March 2025 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).

**THE YOUTH ASSOCIATION
BALANCE SHEET (continued)
AS AT 31 MARCH 2025**

The financial statements were approved by the Board of Trustees on 10th September 2025 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 2025****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 2025

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 2025

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	2025 £	2024 £
Donations	-	-
	<u> </u>	<u> </u>
3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2025 £	2024 £
Activity		
Training	26,375	121,780
Helping young people to participate	109,674	87,100
Youth work	664,471	624,534
	<u> </u>	<u> </u>
	800,520	833,414
	<u> </u>	<u> </u>
4 CHARITABLE ACTIVITIES COSTS	2025 £	2024 £
Support services	254,264	244,706
Youth activities	570,550	550,465
Administration and fundraising	60	63
	<u> </u>	<u> </u>
	824,874	795,234
	<u> </u>	<u> </u>

THE YOUTH ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2025**

5 GOVERNANCE COSTS	2025 £	2024 £
Examiner remuneration	2,160	2,100
	<u> </u>	<u> </u>
6 NET INCOMING/(OUTGOING) RESOURCES	2025 £	2024 £
Net resources are stated after charging/(crediting):		
Examiner remuneration	2,160	2,100
Depreciation – owned assets	23,130	22,785
	<u> </u>	<u> </u>
7 TRUSTEES’ REMUNERATION AND BENEFITS		
Trustees’ Expenses		
Trustees’ travel expenses for the year ended 31 March 2025 were £Nil (2024: £Nil).		
8 STAFF COSTS	2025 £	2024 £
The aggregate labour costs were:		
Salaries and wages	577,258	536,983
Sub-contractor costs	7,110	19,125
Social security costs	50,776	44,280
Pension contributions	52,016	44,035
	<u> </u>	<u> </u>
	687,160	644,423
	<u> </u>	<u> </u>
The average number of employees during the year was as follows:	Number	Number
Number of staff	24	22
Employees earning more than £60,000 per annum:	1	1
Between £60,000 and £80,000	1	1
	<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 £52,016 (2024: £44,035).

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025 (continued)

10 TANGIBLE FIXED ASSETS

	Freehold Property £	Leasehold Property £	Fixtures and fittings £
REVALUATION/COST			
At 1 April 2024	353,261	31,129	75,384
Additions	-	-	12,920
Disposals	-	-	-
At 31 March 2025	353,261	31,129	88,304
DEPRECIATION			
At 1 April 2024	92,558	31,129	37,321
Charge for the year	3,533	-	10,196
On disposals	-	-	-
At 31 March 2025	96,091	31,129	47,517
NET BOOK VALUE			
At 31 March 2025	257,170	-	40,787
At 31 March 2024	260,703	-	38,063
	Motor Vehicles £	Computer Equipment £	Totals £
COST			
At 1 April 2024	34,434	62,208	556,416
Additions	-	-	12,920
Disposals	-	-	-
At 31 March 2025	34,434	62,208	569,336
DEPRECIATION			
At 1 April 2024	14,757	49,756	225,521
Charge for the year	4,919	4,482	23,130
On disposals	-	-	-
At 31 March 2025	19,676	54,238	248,651
NET BOOK VALUE			
At 31 March 2025	14,758	7,970	320,685
At 31 March 2024	19,677	12,452	330,895

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 2025 (continued)

The trustees consider the current net book value of £257,170 to be an appropriate valuation as at the balance sheet date.

As at 31 March 2025 the net book value of freehold property under the historical cost accounting rules would be £201,066 (2024: £203,579).

11 FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 April 2024 and 31 March 2025	1
	<hr/>
NET BOOK VALUE	
At 31 March 2025	1
	<hr/> <hr/>
At 31 March 2024	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 2025 was £1 (2024: £1). Youth Trade Limited was dormant throughout the year.

12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Grants and funding receivable	82,581	59,370
Prepayments and accrued income	4,081	9,789
	<hr/>	<hr/>
	86,662	69,159
	<hr/> <hr/>	<hr/> <hr/>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	7,488	-
Amounts owed to group undertakings	1	1
PAYE/NI	-	24,374
Accruals and deferred income	3,060	14,946
Grants and funding in advance	-	5,215
Capital grant	4,919	4,919
	<hr/>	<hr/>
	15,468	49,455
	<hr/> <hr/>	<hr/> <hr/>

THE YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025 (continued)

14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR	2025 £	2024 £
Capital grant	9,789	14,708

15 MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	380,539	(18,062)	362,477
Designated fund	190,538	(3,533)	187,005
TOTAL FUNDS	<u>571,077</u>	<u>(21,595)</u>	<u>549,482</u>

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

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	653,098	(671,160)	(18,062)
Designated fund		(3,533)	(3,533)
Restricted fund	147,422	(147,422)	-
TOTAL FUNDS	<u>800,520</u>	<u>(822,115)</u>	<u>(21,595)</u>

Included within general funds are the following:

	Balance 1.4.24 £	Movement in funds £	Transfers £	Balance 31.3.25 £
General funds	320,868	(18,062)	737	303,543
Revaluation reserve	59,671	-	(737)	58,934
	<u>380,539</u>	<u>(18,062)</u>	<u>-</u>	<u>362,477</u>

THE YOUTH ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025 (continued)**

	Balance 1.4.24 £	Incoming resources £	Resources expended £	Transfers £	Balance 31.3.25
New Building Fund	190,538	-	(3,533)	-	187,005
	<u>190,538</u>	<u>-</u>	<u>(3,533)</u>	<u>-</u>	<u>187,005</u>

16 DESIGNATED FUNDS

Included within general fund are the following amounts that have been designated by trustees.

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

17 RESTRICTED FUNDS

Restricted funds received during the year were:

£

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 2025**

INCOMING RESOURCES	2025 £	2024 £
Voluntary Income		
Donations	-	-
	<u>-</u>	<u>-</u>
Incoming resources from charitable activities		
Helping young people to participate	109,674	87,100
Youth work	664,471	624,534
Training	26,375	121,780
	<u>800,520</u>	<u>833,414</u>
Total incoming resources	<u>800,520</u>	<u>833,414</u>
RESOURCES EXPENDED		
Charitable activities		
Client support	570,550	550,465
Accommodation	25,464	33,382
Office services	18,975	13,464
Central management	209,681	196,860
Bad debts	-	1,000
Bank charges	60	63
Interest paid on late PAYE/NI	144	-
	<u>824,874</u>	<u>795,234</u>
Governance costs		
Examiner remuneration	2,160	2,100
	<u>827,034</u>	<u>797,334</u>
Total resources expended		
Other operating income		
Release of grant	4,919	4,919
	<u>4,919</u>	<u>4,919</u>
Net (deficit)/income	<u>(21,595)</u>	<u>40,999</u>