

Charity Registration number: 700738
Company Registration number: 1843226

Merseyside Youth Association Limited
(Limited by Guarantee)

Trustees' Report and Financial Statements

for the year ended 31st March 2025

**Merseyside Youth Association Limited
(Limited by Guarantee)**

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**Merseyside Youth Association Limited
(Limited by Guarantee)**

Charity Information

Charity Name: Merseyside Youth Association Limited
(Limited by Guarantee)

Charity Registration Number: 700738

Company Registration Number: 1843226

Governing Document: Memorandum and Articles of Association dated 23
August, 1984 as amended in 1985 and 2000.

Registered Office: Abney Building
65-67 Hanover Street
Liverpool
L1 3DY

Principal Business Address: Abney Building
65-67 Hanover Street
Liverpool
L1 3DY

Directors/Trustees: P. Boyce
D. Cooke
R. T. Dears
A. Gibbons (Chairperson)
P. Moonan
P. Singleton (Treasurer)
D. R. Swaffield

Company Secretary: G. Bainbridge

Chief Executive: G. Bainbridge

Accountants: Sloan Accountants Limited
Chartered Accountants
PO Box 9657
Wilmslow
SK9 0LD

Auditor: Collins & Co.
Statutory Auditors and Chartered Accountants
Suite 13, Hattersley House
1 Hattersley Court
Off Burscough Road
Ormskirk L39 2AY

Bankers: HSBC plc
99-101 Lord Street
Liverpool
L2 6PG

**Merseyside Youth Association Limited
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Charity Information (continued)

Solicitors:

Brabners Chaffe Street	WorkNest
Horton House	Woodhouse
Exchange Flags	Church Lane
Liverpool	Aldford
L2 3YL	Chester
	CH3 6JD

Investment Managers:
Limited

Rathbones Incorporating Investec Wealth & Investment
Port of Liverpool Building
Brunswick Street
Liverpool L3 1NW

**Merseyside Youth Association Limited
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Trustees' Report for the year ended 31st March 2025

The trustees present their annual report and the financial statements for the charity for the year ended 31st March 2025.

Reference and administrative details

The details are set out on page 2.

Directors and their interests

The directors of the charitable company (the charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The directors who acted during the year are as stated below:

P. Boyce

D. Cooke

R. T. Dears

A. Gibbons

J. C. Lewys-Lloyd (resigned 12 December 2024)

P. Moonan

P Singleton (appointed 12 December 2024)

D. R. Swaffield

P. Boyce and D. Cooke retire by rotation, and being eligible, offer themselves for re-election.

Acknowledgement of Former Treasurer

The Board wishes to record its deep appreciation for the outstanding service and commitment of our former Treasurer, John Lewys-Lloyd, who sadly passed away recently. John continued to serve throughout the 2024/25 financial year, having dedicated more than 15 years to the charity. His guidance and stability were invaluable during some of the most challenging periods in our history. Although he expressed a wish to step down several years earlier, John generously remained in post until a suitable successor was appointed, ensuring continuity and support when it was most needed. He formally resigned at the 2024 AGM, and the charity is profoundly grateful for his exceptional contribution and lasting legacy.

Structure, Governance and Management

Governing document

Merseyside Youth Association Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23rd August 1984 as amended in 1985 and 2000. The company is registered in England. It is a registered charity with the Charity Commission. Every member of the charity promises, if the charity is dissolved while s/he remains a member or within 12 months afterwards to put up to £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association are known as the Board of Directors. Under the requirements of the Memorandum and Articles of Association, the Trustees are eligible, as the Board of Directors, to appoint additional trustees.

As set out in the Articles of Association, trustees are elected at the AGM. There will be more than five, but no more than nine trustees. A third of the trustees must retire at each AGM, the longest in office retiring first.

**Merseyside Youth Association Limited
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Trustees' Report for the year ended 31st March 2025 (cont.)

Appointment of Trustees (continued)

The trustees can co-opt any duly qualified person to be appointed as a trustee to fill a vacancy, but a co-opted trustee will hold office only until the next AGM. When considering the co-option of a trustee, the Board has regard to the requirements of any specialist skills needed. All new trustees will have to complete an application form including a skills audit.

The Chair and Treasurer and other honorary officers will be appointed by the trustees from among their number at the next general meeting after the AGM.

Trustees induction and training

New trustees receive an induction pack including information on the roles and responsibilities of trusteeship. It includes a copy of the Memorandum and Articles of Association, the Executive Summary of the Business Plan, a copy of the latest Annual Impact Report and Annual Trustees Report and Financial Statements. New trustees meet with the Chief Executive to brief them on the operation of the charity. Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Organisation

The Board of Trustees, which can have up to nine members, administers the charity. The Board meet quarterly. The Board convenes sub-groups for specific purposes i.e. Finance and Risk, Property (quarterly), Fundraising and Partnerships, and Safeguarding (bi-annually). Additional sub-group meetings are arranged as and when required. A Chief Executive is appointed by the trustees to manage and strategically develop the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and activity related to the direct work with young people.

Partner organisations

The Charity has a close relationship with VS6, which is a partnership of support organisations working with 11,500 voluntary, community, faith and social enterprise groups operating across Liverpool City Region. It works to champion the vital role of our sector in the future of the city region, seeking to shape local policy and implementation for the benefit of our communities. This includes the Combined Authority and the Metro Mayor. As a member of VS6, we also work closely with the local Voluntary and Community Sector (VCS) and other infrastructure organisations.

VS6 has an agreed manifesto and action plan which aims to offer solutions to some of the most challenging economic issues facing our city region, drive community-centred approaches to transforming health and wellbeing and to provide a single point of contact for the city's Voluntary, Community, Faith, and Social Enterprise Sector (VCFSE).

The CEO is a trustee and treasurer of Voluntary Sector North West (VSNW), the regional voluntary sector network for the North West. It is a membership organisation that connects to the region's VCFSE sector through infrastructure organisations, equalities networks and large regional and national providers.

We continue our partnership with LCVS, Sefton CVS, St Helens and Halton CVA, One Knowsley and Community Action Wirral to coordinate the infrastructure offer across the city region.

The charity is also a member of UK Youth and is a member of Youth Focus North West and is part of their Strategic Leads group.

The Charity has developed strategic links across Liverpool City Region, including LCR Employment and Skills team and UKSPF (UK Shared Prosperity Fund) Providers group.

**Merseyside Youth Association Limited
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Trustees' Report for the year ended 31st March 2025 (cont.)

Partner organisations (continued)

We have also maintained our close strategic links with the Department of Work and Pensions including delivering a Youth Employment Hub at MYA's city centre headquarters, with co-located DWP work coaches. This includes membership of the Liverpool City Region (LCR) Youth Hub Network.

The Charity has strategic links with Child, Adolescent, Mental Health Services (CAMHS) including membership of the Mental Health and Emotional Wellbeing Partnership Board and is a member of the Sefton Emotional Achievement Service (SEAS) consortium which aims to offer emotional wellbeing support for children, young people, and their families in Sefton.

The Charity has continued its work with Liverpool City Council in membership of the Fairer, Healthier Liverpool Group, with a focus on Liverpool gaining Marmot City Status.

MYA has embedded strong and effective strategic and operational partnerships linked to the delivery of Knowsley's Targeted Youth Offer. This includes membership of the Knowsley Children and Families Board, and participation in network meetings in relation to several strategies including Stronger Communities, Domestic Abuse, Vulnerable Children, Health and Wellbeing, Anti-Social Behaviour (ASB), Care Leavers and Crime and Communities team meetings.

We remain members of the Health Watch Community Engagement Group and the Cheshire and Merseyside Health and Social Care Leadership Group, supporting the engagement of the VCS in the Health agenda across the region, representing the needs and issues of young people.

The CEO is also a VCS representative on Cheshire and Merseyside NHS Children and Young People's Committee taking a systemic, multi-disciplinary approach to meeting the health needs of children and young people. She is also a member of the Cheshire and Merseyside VCSE Children & Young People's Network group which seeks to connect the wider sector with the NHS Integrated Care Board (ICB) and to identify and address priority issues across the ICB footprint.

MYA has funding relationships with Liverpool City Council (Targeted Youth Support Service and Sports and Recreation Service), Knowsley Council, Sefton Council, Merseyside Violence Reduction Partnership, UK Shared Prosperity Fund (managed through the Combined Authority), UK Youth, NHS Cheshire and Merseyside Integrated Care Board, Liverpool Learning Partnership, Youth Music, Community Foundation Lancashire and Merseyside, Sefton Council for Voluntary Services, Liverpool CVS, National Citizens Service (Open via Youth Fed and targeted), National Lottery Communities Fund (Reaching Communities), Sefton and Knowsley Holidays Activities and Food (HAF) programmes, Department of Work and Pensions (Flexible Support Fund).

Maria Tapioca is our new café provider, selling home-cooked food with a Brazilian twist. Cohens Chemist remains a tenant at Gordon Youth Centre, alongside Motiv8 who are operating their alternative education provision at the premises. Leisure United is providing football and leisure services from Jeffrey Humble Playing Fields. All our tenants have abided by Government legislation and guidelines in relation to their opening and delivery of services.

Each project has operational links and partnerships with a wide range of statutory and voluntary agencies within their communities (including communities of identity) to enable a more effective and co-ordinated service for young people.

Talent Match has a number of delivery partners, including Youth Federation, Listening Ear and The Brain Charity, procured to deliver targeted services, via an SLA. They also micro commission a wide range of organisations who provide personal and social development opportunities for young people.

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Trustees' Report for the year ended 31st March 2025 (cont.)

Partner organisations (continued)

This year, we established a valuable partnership with fundraiser Lauren Evans to strengthen our corporate fundraising efforts and events. Lauren has a strong track record in driving business growth, with extensive experience in charitable fundraising.

Risk management

The Charity continues to implement its established Health and Safety policy as well as procedures to ensure that risks are minimised for both staff and young people in all aspects of its work.

These include Safeguarding and Child Protection procedures, risk assessment of activities (on and off site), administration of medication policy and procedure and a separate residential policy.

WorkNest provide external Health and Safety advice and undertake annual premises audits and monitor progress against action plans.

Our internal HR function provide regular Health and Safety update briefings to all Project managers and coordinators. Information is disseminated at the Board of Trustees and Senior Management Team meetings. Health and safety is a standing agenda item on the Board meetings, Senior Management Team meetings as well as team meetings and within supervision sessions.

A rolling programme of Health and Safety training is delivered to staff members including risk assessment, first aid and fire marshal training as well as other modules of the e-Learning Health and Safety training. The Charity has reviewed its insurance needs at May 2025 to ensure appropriate cover for all charitable activities.

The Charity has a reserves policy, which is regularly reviewed by the trustees to ensure sustainability.

Reserves policy

It is the long-term intention of the Trustees to build up our unrestricted reserves so that they represent the equivalent of twelve months' worth of running expenses. It is also the intention of the trustees to hold an additional sum, equivalent to three months' worth of restricted expenditure, in unrestricted reserves. These objectives have been met. The total of unrestricted reserves currently stands at £4,218,626 and restricted reserves at the year-end date total £43,913.

Objectives

The objects of the charity are:

To provide and co-ordinate, in the interests of social welfare, facilities for recreation and other leisure-time occupation for young people in Merseyside who have need for such facilities because of their youthfulness, infirmity or disablement, poverty, or social and economic circumstances, so as to develop their physical, mental, and spiritual capacities, that they may grow to full maturity as individuals and members of society.

Public Benefit Statement

When planning our activities for the year, the charity considered the Charity Commission's guidance on public benefit.

Vision

Liverpool City Region has young people who are able to learn, adapt, and thrive in their communities with pride, belief, hope, independence, and resilience.

**Merseyside Youth Association Limited
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Trustees' Report for the year ended 31st March 2025 (cont.)

Mission

Our mission is to co-create positive and lasting change in the lives of Merseyside's young people.

Values:

- Young Person Centred
- Inclusive, Adaptable and Accessible
- Responsive and Flexible
- Friendly and Non-judgemental
- Challenging and Rewarding
- Supportive and Developmental
- Effective and Efficient

Offer:


MYA is a trusted presence in the lives of young people, delivering community-based projects that support, inspire, and empower. Our core aims are:


- To give every child and young person the best start in life
- To foster a sense of belonging and inclusion
- To inspire young people to reach their full potential
- To equip children and young people with the skills and confidence to take control of their lives
- To contribute to the development of healthy, safe, and sustainable communities
- To build a skilled, positive and inclusive workforce, promoting fair employment in youth services

At MYA, we use a person-centred, holistic approach that supports young people through every stage of life. Our work is trauma-informed and designed to meet individual needs, building resilience and promoting wellbeing through a range of youth-focused activities.


Our Core Activities Include:


 **Centre-based and Detached Youth Work**

 **Group Work, Schools Engagement, and 1:1 Support**

 **Youth Voice and participation**

 **Music and Performing Arts**

 **Outdoor Education**

 **Workforce development and training**

**Merseyside Youth Association Limited
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Trustees' Report for the year ended 31st March 2025 (cont.)

These activities aim to:

Connect	Connect young people and reduce social isolation
Improve	Improve health, lifestyles, relationships and social learning
Support	Support emotional wellbeing, creativity, and positive coping strategies
Encourage	Encourage identity exploration and a sense of belonging
Promote	Promote pro-social behaviour, inclusion, and diversity
Raise	Raise aspirations and support personal development
Build	Build essential life skills and improve social and emotional literacy
Develop	Develop skills and enhance employability

Through our work, MYA is committed to helping young people thrive—personally, socially, and educationally—while contributing to a fairer and more inclusive society.

Our Achievements

Vision, Values and Strategy

This year, we have worked hard to promote our mission and vision both within the organisation and across our wider networks. These efforts were exemplified through our Impact Report, our website, and by achieving Fair Employment Charter status.

To strengthen governance, our Board of Trustees transitioned to quarterly meetings, ensuring more effective oversight and strategic leadership. We established dedicated sub-committees focusing on Finance and Risk, Premises, Fundraising, and Partnership and Safeguarding. These groups have helped streamline reporting, maintain strategic direction, and improve overall scrutiny. In addition, we welcomed a new Treasurer to the Board, reinforcing our financial leadership and expertise.

**Merseyside Youth Association Limited
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Trustees' Report for the year ended 31st March 2025 (cont.)

People and Culture

We have revitalised several key internal processes to enhance our people-focused approach. New systems were introduced for recruitment and selection, induction, and a refreshed salary grading matrix to ensure fairness and transparency.

Performance management practices were made more consistent across the organisation, and we placed greater emphasis on staff wellbeing through a range of activities throughout the year. The creation of a Staff Wellbeing Group demonstrated our commitment to fostering a supportive and positive workplace culture.

Key Policies and Procedures

Maintaining high standards has remained a priority, and we were pleased to retain our ISO 9001 certification, the Matrix IAG standard, and DSPT compliance. Our use of technology was enhanced through improved deployment of systems such as our HR data platform, SharePoint for collaboration, and the Charity Log CRM for better data management. Alongside these improvements, we updated our Employee Handbook and contracts of employment, introduced enhanced financial systems and procedures, revised our Disaster Contingency Policy, and developed a comprehensive GDPR mapping document to ensure compliance and readiness.

Reach and Engagement

Our impact this year was extensive, with engagement from over 8,000 individual young people and more than 195,000 recorded contacts. We have continued to prioritise inclusivity and equity by setting and monitoring equalities targets across all our programmes and services.

Curriculum Offer

We continued to deliver safe, welcoming spaces where young people can access support to meet their basic needs and participate in programmes tailored to their development. Our projects fostered connection and reduced social isolation, enabling young people to build healthy peer relationships, explore their identities, and engage in activities that supported wellbeing, resilience, and creativity. Through our curriculum, we promoted diversity, pro-social behaviour, and anti-discriminatory practices. Young people developed essential life skills, increased their aspirations, and enhanced their social and emotional wellbeing in an environment that encouraged belonging and positive progression.

Youth Voice

Youth participation remained central to our work. We empowered young people to actively shape the services they receive, ensuring that their voices were heard and acted upon. Our staff were trained in the Lundy Framework of participation, embedding meaningful engagement across all levels of the organisation. Young people were supported to lead and influence through a broad range of consultation, co-design, and participatory activities, reinforcing our commitment to youth-led practice.

Communications

We strengthened our communication efforts through the successful completion of building branding projects, creating a consistent and professional visual identity. Our successes were showcased through targeted campaigns, impact-focused outcome reporting, engaging events, and a refreshed online presence via our website.

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Trustees' Report for the year ended 31st March 2025 (cont.)

Partnership and Advocacy

Our approach to partnership working has been dynamic and strategic. We maintained strong partnerships while expanding our network to support transitions and build multidisciplinary collaborations capable of delivering transformative interventions. Through constructive support and challenge, we helped partners uphold best practices and worked together to champion systemic change through a rights-based lens.

The formation of a Board sub-committee on partnerships has further enhanced our ability to advocate effectively and collaboratively.

Premises and Facilities

We undertook a review of all our leasehold buildings and agreements, ensuring they remain fit for purpose and aligned with our strategic goals. The Property Sub-Committee provided valuable oversight, helping to balance organisational needs with the opportunity to support the wider local sector through shared facilities. Key developments included the relocation of staff from the third to the fourth floor at our Head Office in Hanover Street, the installation of solar panels, and the completion of a kitchen refurbishment at SPACE, contributing to both sustainability and service quality.

Financial Growth

To support long-term financial sustainability, we implemented a 10% administration fee on bids exceeding £5,000 that did not include Full Cost Recovery. We set clear earned income targets and tracked progress against them, demonstrating a proactive approach to income generation. An external fundraiser was engaged to enhance our fundraising capacity, contributing to increased success in securing corporate sponsorship through events. Additionally, we collaborated closely with funders to evaluate our organisational capacity, resulting in secured funding for both fundraising strategy and property development consultancy.

Risk Management

This year, we made progress in developing an organisational risk register to support the proactive management of strategic and operational risks. We undertook Data Protection Impact Assessments (DPIAs) and continued to monitor our financial reserves and forward projections into 2025/26, helping to maintain financial stability and prepare for potential future challenges.

Outputs

The charity has worked with 8,218 different young people, with 195,314 contacts across 6 different local authority areas this year. We worked with 3,001 more young people this year than last year. Most of our projects work with young people regularly throughout the year, to build relationships and feelings of belonging. On average, each young person attends 23 times per year.

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Trustees' Report for the year ended 31st March 2025 (cont.)

Outputs (continued)

Equality data:

- 45.2% of the cohort identify as male
- 39.9% identify as female
- 1.2% identify as non-binary
- 11.9% of our cohort were from Black, Asian and Minoritized Ethnic Communities
- 3.6% of our cohort identified as LGBTQ
- 16.9% of our young people identified as disabled

Age:

- 16% of our young people were aged between 0-11
- 56% were aged between 12-16
- 23% were aged 17-21
- 5% were over 21 years

We have provided training to 3,943 different organisations/professionals reflecting our reputation and innovation in relation to mental health.

We have worked with 515 partner and referral agencies, once again demonstrating our breadth of partnership, again aligned with our business plan objectives.

Outcomes

This year we have enabled 558 young people to enter training, education or work and a further 538 have gained a qualification as a direct result of our work.

MYA creates positive change in the lives of young people. Our work delivers the following long-term outcomes:

- Enhanced employability
- Improved health and emotional wellbeing
- Increased confidence and self esteem
- Enhanced personal and social skills
- Raised aspiration and achieving learning goals
- Created independence directly through transferrable skills

Finance

MYA's annual income has increased by £123,687 in this financial year and reserves have increased by £1,015,504; much of that increase is attributable to the capital grant income received in the year totalling £1,196,259, for improvements at MYA SPACE. Excluding that capital grant income, annual income has fallen by £1,072,572, reflecting the difficult climate within which we continue to operate. Despite that, projects have been investing in direct work with young people, that reduced income being met with a decrease in expenditure of £964,117. The rise in investments, totalling £3,616, has also contributed to that increase in reserves.

Despite a difficult climate we have sought to **maintain a diverse range of income generation strands**. Our "spread" of funding is such that 68% has come from grants including European funding, Charitable Trusts, Foundations and public sector grants.

Our income from Local Authorities has fallen very slightly in absolute terms, remaining consistent at 23% of our total income.

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Trustees' Report for the year ended 31st March 2025 (cont.)

Finance (continued)

Our income from sales (training, project and programme income) and hire of facilities has remained relatively stable this year, reducing slightly from 7.6% to 7.4% of overall income. Hire of facilities and tenancy rentals alone has increased by £38,607 reflecting the increased use of our Hanover Street HQ and Our Place facility in Knowsley.

Income from donations and legacies and from investments (together) has reduced by £3,247, as income from donations and legacies has fallen and income from investments has increased slightly.

Plans for the Future

As part of our commitment to continuous improvement and long-term impact, MYA has identified ten strategic areas for development and established SMART targets for each. These priorities are designed to strengthen our organisation, enhance outcomes for young people, and ensure sustainability and resilience across all operations. Our focus areas and corresponding actions for the coming year are outlined below:

1. Vision, Values and Strategy

We will continue to embed our mission and vision both internally and externally through key communication channels, including our Impact Report, website, and promotion of our Fair Employment Charter status. The Board of Trustees aims to strengthen its strategic leadership by streamlining reporting, improving the function of sub-committees, maintaining strategic scrutiny, and diversifying board membership.

2. People and Culture

We aim to nurture a supportive and inclusive work environment by implementing wellbeing initiatives such as staff-led activities, regular wellbeing walks, and a themed full-staff conference. Our Equality and Diversity group will be reinvigorated to deliver an action plan and annual calendar of events. We will also enhance key HR policies, retain external quality marks, and improve systems and documentation, including updating our Employee Handbook, GDPR mapping, and disaster contingency procedures.

3. Reach and Engagement

Our target is to engage with 5,400 young people and facilitate 130,000 meaningful contacts annually. We aim for 94% of young people to report positive progression through the MYA outcome tool. Additionally, we will implement equalities monitoring, roll out a new CRM system, develop a data dashboard for Board oversight, and apply data insights to improve our reach.

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Trustees' Report for the year ended 31st March 2025 (cont.)

Plans for the future (continued)

4. Youth Voice

Empowering young people remains central to our mission. We will develop diverse youth voice platforms, implement the Lundy Framework, and create mechanisms to demonstrate our response to youth feedback ("You said, we did"). We will ensure that youth voice informs our campaigns, curriculum, and service delivery.

5. Communications

A full audit of our communications and social media will be conducted, supported by the establishment of a cross-organisational Comms group. A staff conference will focus on improving internal and external communication. We will strengthen our messaging to engage corporate supporters and showcase our achievements across campaigns, outcomes, and events including the Liverpool Tennis Tournament and MYA Golf Day.

6. Partnership and Advocacy

We aim to maintain and expand our partnerships, working across disciplines to deliver life-changing interventions. By advocating for systemic change and promoting a rights-based approach, we aim to influence best practices in the sector. We will also support Youth Centre trustees in building capacity and assuming lease responsibilities.

7. Premises and Facilities

A mapping exercise of our leasehold properties will be completed and will work towards concluding outstanding lease negotiations. Through our Property Sub-Committee, we will seek to maximise the value and impact of our assets, including potential asset transfers of a number of Youth Centres. A planned review aims to help our facilities better support income generation, improve adaptability, and enhance spatial efficiency where possible.

8. Financial Sustainability

A dedicated Fundraising professional will lead the development of a strategy to grow "Given Income" by £130,000 over three years. We will continue to explore new funding opportunities, set earned income targets, optimise the use of MYA facilities, and bring accountancy services in-house to reduce central costs. An upgraded financial system will enhance efficiency and financial oversight.

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Trustees' Report for the year ended 31st March 2025 (cont.)

Plans for the future (continued)

9. Risk Management

Risk management will be embedded throughout the organisation. We will maintain and refresh our risk register, strengthen succession planning, monitor income diversification, and undertake Data Protection Impact Assessments (DPIAs). Revised risk assessment tools and quarterly ISO non-conformance reviews will ensure a proactive approach. Risk management will also feature centrally in Board sub-committee planning.

Knowledge transfer and capacity-building across staff and governance structures will help future-proof MYA and sustain organisational memory.

**Merseyside Youth Association Limited
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Trustees' Report for the year ended 31st March 2025 (cont.)

Trustees' responsibilities in relation to the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to the departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and group and to enable them to ensure that the financial statements comply with FRS 102. They are also responsible for safeguarding the assets of the company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information (information needed by the charity's auditors in connection with preparing their report) of which the auditors are unaware; and
- As the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditor

In accordance with section 487(2) of the Companies Act 2006, Collins & Co. are deemed to be reappointed as auditor to the company for the ensuing year. This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 applicable to small companies.

This report was approved by the Board of Trustees on 11 December 2025 and signed on its behalf by:



**Ms Gill Bainbridge
Secretary**

**Merseyside Youth Association Limited
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**Independent Auditor's Report to the Members and Trustees of
Merseyside Youth Association Limited**

We have audited the financial statements of Merseyside Youth Association Limited for the year ended 31st March 2025 which comprise the Statement of Financial Activities and Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion, the financial statements:

- Give a true and fair view of the state of the company's affairs as at 31st March 2025, and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information which comprises the Trustees' Report, but does not include the financial statements and our Report of the Auditors thereon.

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

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

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report (which includes the directors' report prepared for the purpose of Company Law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report (which includes the directors' report prepared for the purpose of Company Law) has been prepared in accordance with applicable legal requirements.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Independent Auditor's Report to the Members and Trustees of
Merseyside Youth Association Limited (cont.)**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion;

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report (which includes the directors' report prepared for the purpose of Company Law).

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement (set out on page 16), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the Senior Statutory Auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006 and the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Independent Auditor's Report to the Members and Trustees of
Merseyside Youth Association Limited (cont.)**

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed those laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations; to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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

Paul Collins FCA

Senior Statutory Auditor for and on behalf of
Collins & Co.
Statutory Auditors and Chartered Accountants
Suite 13, Hattersley House
1 Hattersley Court
Off Burscough Road
Ormskirk L39 2AY

Paul Collins F.C.A

Date:

11/12/2025

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Statement of Financial Activities including Income and
Expenditure Account for the year ended 31st March 2025**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2025 £	2024 £
Income from:					
<i>Donations and legacies</i>	3	4,196	2,734	6,930	10,644
<i>Other trading activities</i>	4	203,628	48,604	252,232	202,934
<i>Investments</i>	5	8,249	-	8,249	7,782
<i>Charitable activities</i>	6	1,204	4,825,858	4,827,062	4,749,426
Total		<u>217,277</u>	<u>4,877,196</u>	<u>5,094,473</u>	<u>4,970,786</u>
Expenditure on:					
<i>Raising funds</i>	7	10,010	-	10,010	4,489
<i>Charitable activities</i>	8	420,639	3,651,936	4,072,575	5,042,213
Total		<u>430,649</u>	<u>3,651,936</u>	<u>4,082,585</u>	<u>5,046,702</u>
Net (expenditure)/income before gains on investments		(213,372)	1,225,260	1,011,888	(75,916)
Net gains on investments	13	1,787	-	1,787	18,673
Net gains on investment property		1,829	-	1,829	267,811
Net (expenditure)/income before transfers		<u>(209,756)</u>	<u>1,225,260</u>	<u>1,015,504</u>	<u>210,568</u>
Transfers between funds	18	1,227,960	(1,227,960)	-	-
NET MOVEMENT IN FUNDS		<u>1,018,204</u>	<u>(2,700)</u>	<u>1,015,504</u>	<u>210,568</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,200,422</u>	<u>46,613</u>	<u>3,247,035</u>	<u>3,036,467</u>
Total funds carried forward		<u>4,218,626</u>	<u>43,913</u>	<u>4,262,539</u>	<u>3,247,035</u>

There have been no recognised gains or losses other than the net movement of funds for the above two years. The notes on pages 23 to 38 form part of these financial statements.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

Balance Sheet at 31st March, 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	12	3,108,949	1,961,520
Investment assets: Investments	13	311,031	305,946
Investment assets: Investment property	13	835,017	833,188
		4,254,997	3,100,654
CURRENT ASSETS			
Debtors	14	622,599	619,244
Cash at bank and in hand		10,536	128,948
		633,135	748,192
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	15	(625,593)	(576,161)
NET CURRENT ASSETS		7,542	172,031
TOTAL ASSETS LESS CURRENT LIABILITIES		4,262,539	3,272,685
CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR	16	-	(25,650)
NET ASSETS		4,262,539	3,247,035
THE FUNDS OF THE CHARITY	18		
Unrestricted		4,218,626	3,200,422
Restricted		43,913	46,613
		4,262,539	3,247,035


The notes on pages 23 to 38 form part of these financial statements.

Approved by the Board of Trustees on 11 December 2025 and signed on its behalf by:



.....

A. Gibbons



.....

P. Singleton

Company Registration Number: 1843226

Merseyside Youth Association Limited
(Limited by Guarantee)

Statement of Cashflows as at 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities	24	964,932	454,595
Cash flows from investing activities			
Interest and dividends received		8,249	7,782
Proceeds from sale of investments		104,346	31,072
Purchase of investments		(113,585)	(29,575)
Purchase of property, plant and equipment		(1,233,725)	(183,677)
Net cash flows from investing activities		<u>(1,234,715)</u>	<u>(174,398)</u>
Cash flows from financing activities			
Repayments of bank loan		(40,810)	(37,374)
Interest paid		(4,274)	(19,995)
Net cash used in financing activities		<u>(45,084)</u>	<u>(57,369)</u>
Net (decrease)/increase in cash and cash equivalents		(314,867)	222,828
Cash and cash equivalents at the beginning of the year		138,360	(84,468)
Cash and cash equivalents at the end of the year		<u>(176,507)</u>	<u>138,360</u>
Reconciliation to cash at bank and in hand			
Cash at bank and in hand		10,536	128,948
Bank overdraft		(190,386)	-
Cash equivalents		3,343	9,412
		<u>(176,507)</u>	<u>138,360</u>

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025**

1 Statutory information

Merseyside Youth Association Limited is a private company, limited by guarantee, registered in England. The company's registered number and registered office address can be found on the Charity information page. The Charity is also a public benefit entity.

2 Accounting policies

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. 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) and the Companies Act 2006. The results for the subsidiary company have been consolidated with the parent charity and shown separately in the notes to the accounts. The balance sheet is consolidated on a line-by-line basis.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus it continues to adopt the going concern basis in preparing the financial statements. There are no material uncertainties about the charity's ability to continue.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are also subject to specific conditions imposed by the donors or through the terms of an appeal. Transfers of income are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The financial statements include all transactions, assets and liabilities for which the charity is held responsible in law. The financial statements include internal recharges of costs to projects, which are accounted for on a "line by line basis" in order to show the actual "true costs" of running the projects.

Turnover

Turnover comprises the amounts receivable in respect of grants, donations, subscriptions and the sale of services.

Income

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is receivable by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

Investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st March.

Expenditure

Grants and donations

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the charity.

Raising funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the income and expenditure account so as to produce constant period rates of change on the net obligations outstanding in each period.

Rental payments under operating leases are charged against income on a straight-line basis over the lease term.

Tangible fixed assets and depreciation

Fixed assets are included at cost, except where the cost figure is not available. In such instances, valuations have been used.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold leasehold land and buildings	-	2% on cost (or valuation)
Long leasehold land and buildings	-	Amortised over a maximum of 50 years
Short leasehold and buildings	-	Amortised over the period of the lease
Fixtures & fittings	-	10% on cost
ICT equipment, including computers	-	33.33% on cost
Motor vehicles	-	25% on written down value

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

Tangible fixed assets and deprecation (continued)

All equipment, fixtures and fittings with an original cost of less than £5,000 are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Investment Assets

Investments are valued at closing prices, as advised by the investment manager.

The investment property has been valued based on discounted cashflows from rental income over the duration of the current lease. The discount factor used is CPIH at the year end date.

Cash and cash equivalents

Cash and cash equivalents include cash held at bank and in hand, together with cash held by our investment managers to facilitate transactions and bank overdrafts which are reported in current liabilities.

Current Assets

Amounts owing to the charity at 31st March in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Employee benefits

Defined contribution plans and other long term employee benefits

A defined contribution plan is a post-employment benefit plan under which the charity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an expense in the statement of financial activities in the period during which services are rendered by employees.

Financial instruments

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

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the company benefits from rates relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Basis of consolidation

The consolidated accounts have been prepared to include the results of the subsidiary on a line by line basis except that the incoming resources and resources expended have been consolidated as a single line entry, as the results of the subsidiary are not material to the group as a whole.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2025 £	2024 £
3 Donations and legacies				
Donations	4,196	2,734	6,930	10,644
4 Other trading activities				
Hire of facilities	174,248	44,873	219,121	180,514
Insurance recharges	24,232	-	24,232	22,420
Fundraising events	5,148	3,731	8,879	-
	<u>203,628</u>	<u>48,604</u>	<u>252,232</u>	<u>202,934</u>
5 Income from investments				
Interest on cash deposits	624	-	624	126
Dividend income	7,625	-	7,625	7,656
	<u>8,249</u>	<u>-</u>	<u>8,249</u>	<u>7,782</u>
6 Income from charitable activities				
Grants:				
Alder Hey – NHS Trust	-	11,500	11,500	27,072
Badminton England	-	3,344	3,344	-
Big Lottery Fund	-	60,229	60,229	14,235
Brighter Sounds	-	-	-	25
Department for Work and Pensions	-	107,107	107,107	92,302
Duke of Edinburgh Award	-	1,453	1,453	-
European Social Fund	-	-	-	1,162,665
Groundwork UK – Tesco Bags of Help	-	1,046	1,046	-
Knowsley MBC	-	1,039,626	1,039,626	1,009,853
Liverpool CC – Children’s Services	-	71,687	71,687	97,723
Liverpool Learning Partnership	-	1,000	1,000	6,000
Merseyside Police	-	294,127	294,127	259,801
National Lottery Heritage	-	-	-	3,260
National Youth Agency	-	1,600	1,600	-
NCS Trust	-	76,223	76,223	27,161
NHS Cheshire and Merseyside ICB	-	324,079	324,079	313,150
One Knowsley	-	15,894	15,894	58,148
Right to Succeed	-	-	-	3,000
Sefton CVS	-	10,050	10,050	11,990
Sefton MBC	-	47,000	47,000	53,355
UK Shared Prosperity Fund	-	962,604	962,604	202,125
UK Youth	-	54,174	54,174	46,400
Youth Endowment Fund	-	2,200	2,200	-
Youth Federation Limited	-	38,848	38,848	34,803
Youth Futures Foundation	-	160,061	160,061	884,022
Youth Investment Fund	-	1,356,712	1,356,712	213,082
Youth Music	-	28,456	28,456	20,111
Programme income	-	45,464	45,464	45,414
Project sales income	-	101,631	101,631	120,272
EMDR training income	-	7,743	7,743	29,079
Other income	1,204	2,000	3,204	14,378
	<u>1,204</u>	<u>4,825,858</u>	<u>4,827,062</u>	<u>4,749,426</u>

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2025 £	2024 £
7 Expenditure on raising funds				
Fundraising costs	5,364	-	5,364	216
Investment management costs	4,646	-	4,646	4,273
	<u>10,010</u>	<u>-</u>	<u>10,010</u>	<u>4,489</u>
8 Expenditure on charitable activities				
Wages and salaries	281,534	2,043,304	2,324,838	2,660,017
Staff pension costs	7,135	48,008	55,143	62,959
Agency costs	7,358	34,420	41,778	63,556
Compensation for loss of office	4,000	-	4,000	-
Redundancy costs	-	6,945	6,945	41,845
Staff training/health & safety	(9,936)	24,770	14,834	22,102
Staff fitness and wellbeing	2,090	1,400	3,490	361
Charity building costs				
Rent & Rates	(6,458)	94,369	87,911	72,639
Service charges	-	40,050	40,050	38,050
Insurance	41,317	62,253	103,570	104,654
Light and heat	31,200	80,146	111,346	109,708
Cleaning and laundry	28,076	15,432	43,508	55,637
Repairs and maintenance	68,289	7,834	76,123	64,534
Accountancy	61,081	9,600	70,681	78,329
Advertising	-	475	475	-
Auditors' remuneration	20,800	-	20,800	18,000
Bad debts	11	40	51	1,399
Bank charges	7,475	-	7,475	10,084
Computer costs	31,213	43,761	74,974	66,881
Consultancy fees	336	20,304	20,640	14,573
EMDR training costs	-	34,158	34,158	58,795
ESF indirect overhead	(79,898)	79,898	-	-
ESF procured services	-	44,908	44,908	125,073
Equipment and resources	6,325	17,463	23,788	44,248
External supervision/support	2,696	3,145	5,841	7,299
Fees and subscriptions	1,828	7,567	9,395	9,512
Foodbank costs	-	1,530	1,530	1,636
Hire of equipment	7,585	6,426	14,011	14,739
Interest paid	4,274	-	4,274	19,995
IT support charges	(33,564)	33,564	-	-
Legal and professional costs	20,420	2,584	23,004	35,873
Marketing and communication	2,217	28,526	30,743	48,256
NOW Festival	-	23,362	23,362	12,917
Printing, postage & stationery	5,443	12,798	18,241	17,422
Programme expenses	(14,190)	191,315	177,125	200,201
Project start up/recruitment	(3,498)	3,498	-	-
Support services/other charges	(189,466)	189,466	-	-
Talent Match costs:				
- Programme expenses	-	361,514	361,514	770,070
c/fwd	<u>305,693</u>	<u>3,574,833</u>	<u>3,880,526</u>	<u>4,851,364</u>

Merseyside Youth Association Limited
(Limited by Guarantee)

Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)

	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2025	2024
	£	£	£	£
8 Charitable activities (cont.)				
b/fwd	305,693	3,574,833	3,880,526	4,851,364
Telephone	34,535	47,559	82,094	83,883
Travel and motor expenses	443	12,744	13,187	18,529
Vehicle expenses	-	966	966	1,174
Youth Hub administration fee	(11,976)	11,976	-	-
Depreciation	86,296	-	86,296	75,088
Sundries	5,648	3,858	9,506	12,175
	<u>420,639</u>	<u>3,651,936</u>	<u>4,072,575</u>	<u>5,042,213</u>

9 Net (expenditure)/income	2025	2024
	£	£
Net (expenditure)/income is stated after charging:		
Depreciation of tangible fixed assets	86,296	75,088
Staff costs (see note 10)	2,379,981	2,722,977
Accountancy	70,681	78,329
Auditors' Remuneration	20,800	18,000

The auditor's remuneration of £20,800 (2024: £18,000) relates solely to the audit.

10 Staff Costs	2025	2024
	£	£
Wages and Salaries	2,128,068	2,434,405
Social Security Costs	196,770	225,612
Pension Costs	55,143	62,960
	<u>2,379,981</u>	<u>2,722,977</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the company during the year was as follows:

	2025	2024
	£	£
Administration	9	9
Finance	2	2
Projects, activities and sessions	57	68
	<u>68</u>	<u>79</u>

Remuneration exceeding £60,000, including pension contributions, was paid to staff as below:

	Number	Number
From £60,001 - £70,000	-	1
From £70,001 - £80,000	<u>1</u>	<u>-</u>

The trustees received no remuneration (2024: £Nil) during the year. A total of £527 (2024: £517) was paid by the company for Trustee Indemnity Insurance during the year. There were no other disclosable transactions in respect of trustees or persons closely connected with them.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

11 Pensions

The company operates a defined contribution scheme in respect of employees, operated through the National Employment Savings Trust ("NEST"), the Scheme established by the government to ensure that employers have access to a high-quality workplace pension scheme. The pension scheme charge represents contributions paid by, and due from, the company amounting to £55,143 (2024: £62,960).

12 Tangible Fixed Assets

	Freehold land & buildings £	Leasehold property £	Fixtures fittings & equipment £	Motor vehicles	Buildings work in progress	Total £
COST OR VALUATION						
At 1st April 2024	12,000	2,856,420	99,383	10,795	183,677	3,162,275
Additions	-	1,233,725	-	-	-	1,233,725
Transfers	-	183,677	-	-	(183,677)	-
At 31st March, 2025	12,000	4,273,822	99,383	10,795	-	4,396,000
DEPRECIATION						
At 1st April 2024	8,880	1,132,287	56,046	3,542	-	1,200,755
Charge for the year	240	76,404	7,839	1,813	-	86,296
At 31st March, 2025	9,120	1,208,691	63,885	5,355	-	1,287,051
NET BOOK VALUE						
At 31st March, 2025	2,880	3,065,131	35,498	5,440	-	3,108,949
At 31st March, 2024	3,120	1,724,133	43,337	7,253	183,677	1,961,520

The freehold and leasehold buildings consist of various youth club premises throughout Merseyside (which are held on behalf of those clubs) and the company's head office building in Liverpool. The fixtures and fittings consist of the telephone system, various chairs/tables and computer equipment.

Certain of the buildings are bound by restrictive covenants which provide that they may only be used as youth clubs.

The company's freehold land and buildings were revalued on an open market basis in 1987 by Messrs Edmund Kirby (Chartered Surveyors). The company's long term leasehold land and buildings were similarly revalued by the directors in 1987. A long term leasehold property which was purchased in 1987 via a 100% grant, was revalued in 1997 by the directors.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

13 Investment assets	2025	2024
	£	£
Investment in subsidiary undertakings	5	5
Listed investments	307,546	296,520
Cash held by investment managers	3,343	9,412
Accrued income due	137	9
	<u>311,031</u>	<u>305,946</u>
Investment property	835,017	833,188
	<u>1,146,048</u>	<u>1,139,134</u>

The investment property has been valued based on discounted cashflows from rental income over the duration of the current lease. The discount factor used is CPI at the year end date.

Investment in subsidiary undertakings:	2025	2024
	£	£
Cost		
At 1 April 2024 and 31 March 2025	<u>5</u>	<u>5</u>

The investments held at the year end, and the percentage shareholding, are as follows:

<u>Name</u>	<u>Company No.</u>	<u>Incorporated in</u>	2024	2023
MYA Youth Limited	4745797	England & Wales	100%	100%

MYA Youth Limited was made dormant as at 31 March 2025.

Listed investments and cash:

	Opening value	Purchases	Disposals	Change in market value	Closing value
	£	£	£	£	£
Listed investments	296,520	113,585	(104,346)	1,787	307,546
Cash	9,412				3,343
Accrued income	9				137
	<u>305,941</u>				<u>311,026</u>

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

14 Debtors	2025	2024
	£	£
Trade debtors	451,330	332,452
Prepayments and accrued income	169,235	281,639
Other debtors	2,034	5,153
	<u>622,599</u>	<u>619,244</u>

15 Creditors: Amounts falling due within one year	2025	2024
	£	£
Bank overdraft	190,386	-
Trade creditors	93,400	142,636
Bank loan	24,858	40,018
Accruals and deferred income	252,520	326,777
Taxation and social security	48,779	51,660
Other creditors	15,650	15,070
	<u>625,593</u>	<u>576,161</u>

The bank borrowings from HSBC plc are secured by a first legal charge dated 7th January 2002, over the company's long leasehold property (Abney Building), and a debenture (including a fixed charge) dated 29th September 2000 over the company's present freehold and leasehold properties, a first legal charge over the book and other debtors, chattels, goodwill and uncalled capital both present & future, and a first floating charge over all the assets of the undertaking both present and future.

The bank loan is payable over 10 years at an interest rate of 2.29% over the Bank of England Base Rate.

Deferred income represents monies received on funds, for which the appropriate expenditure will be incurred at a date after the year end.

16 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loan	<u>-</u>	<u>25,650</u>

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31 March 2025 (cont.)**

17 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	4,254,997	-	4,254,997
Current Assets	617,476	15,659	633,135
Current Liabilities	(653,847)	28,254	(625,593)
Fund Balance	4,218,626	43,913	4,262,539

18 Movement on funds

	At 1st April, 2024 £	Income (inc gains) £	Expenditure £	Transfers £	At 31st March 2025 £
<u>Unrestricted funds</u>					
<u>General unrestricted funds</u>					
General Fund	981,810	641,883	(770,508)	73,516	926,701
<u>Designated unrestricted capital reserves</u>					
Headquarters	635,560	-	(27,079)	23,320	631,801
MYA Know	12,767	-	(1,601)	-	11,166
MYA The Dam	7,253	-	(1,813)	-	5,440
MYA SPACE Project	36,965	-	(12,863)	1,388,934	1,413,036
Gordon Youth Centre	14,676	-	(688)	5,150	19,138
MYA YiF (Capital)	183,677	-	-	(183,677)	-
Starting Point	1,070,620	-	(42,252)	-	1,028,368
	<u>1,961,518</u>	<u>-</u>	<u>(86,296)</u>	<u>1,233,727</u>	<u>3,108,949</u>
<u>Designated unrestricted funds</u>					
MYA Foodbank	4,942	-	-	(425)	4,517
MYA Choices Knowsley	-	-	-	-	-
MYA Know	32,193	-	-	(31,516)	677
MYA MVP	6,787	-	-	(6,300)	487
MYA Noise	-	-	-	9,170	9,170
MYA Raise	212,672	-	-	(66,580)	146,092
MYA SPACE Project	-	-	-	19,460	19,460
MYA YOU	500	-	-	2,058	2,558
Gordon Youth Centre	-	55,999	(50,834)	(5,150)	15
	<u>257,094</u>	<u>55,999</u>	<u>(50,834)</u>	<u>(79,283)</u>	<u>182,976</u>
Total unrestricted funds	3,200,422	697,882	(907,638)	1,227,960	4,218,626

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

18 Movement on funds (cont.)

	At 1st April, 2024 £	Income (inc gains) £	Expenditure £	Transfers £	At 31 st March 2025 £
<u>Restricted funds</u>					
MYA Choices Knowsley	-	254,655	(258,234)	3,579	-
MYA Foodbank	-	1,105	(1,530)	425	-
MYA Know	-	857,358	(844,211)	(13,147)	-
MYA MVP	-	100,000	(106,300)	6,300	-
MYA Navigators	-	189,342	(188,730)	(612)	-
MYA NCS Targeted	8,978	77,023	(74,273)	(11,728)	-
MYA Noise	-	42,849	(32,275)	(9,170)	1,404
MYA Raise	-	443,168	(409,748)	(33,420)	-
MYA Siobhan Price Memorial Fund	6,816	-	-	-	6,816
MYA SPACE Project	-	168,110	(148,650)	(19,460)	-
MYA Talent Match Youth Futures	19,859	191,035	(175,201)	-	35,693
MYA The Dam	-	92,254	(136,917)	44,663	-
MYA YiF (Revenue Fund)	-	160,452	(161,575)	1,123	-
MYA YiF (Capital Fund)	-	1,196,259	-	(1,196,259)	-
MYA YOU	-	51,687	(49,629)	(2,058)	-
MYA Youth Hub	10,960	107,107	(118,067)	-	-
MYA UK Shared Prosperity Fund	-	963,799	(965,603)	1,804	-
Total restricted funds	46,613	4,896,203	(3,670,943)	(1,227,960)	43,913
Total funds	3,247,035	5,594,085	(4,578,581)	-	4,262,539

Name of fund Description, nature and purposes of the fund

Unrestricted funds

General fund Any monies not included in any other fund.

Designated unrestricted capital reserves

The following funds were designated to be equal to the amount of the net book value of the fixed assets held in these projects at the year end:

Headquarters
Gordon Youth Centre
MYA Know
MYA The Dam
MYA SPACE Project
MYA YiF (Capital)
Starting Point

This fund was designated to be equal to the amount of the net book value of the fixed assets held in this project at the year end, excluding the value of the assets held within the restricted fund.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

18 Movement on funds (cont.)

Name of fund	Description, nature and purposes of the fund
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Designated unrestricted funds

The following funds were designated by the trustees following the success of the projects to allocate additional resources to enable further related work to be performed in future periods:

MYA Foodbank

MYA Know

MYA MVP

MYA Noise

MYA Raise

MYA SPACE

MYA YOU

Gordon Youth Centre

This is a leasehold property located in the Netherton area of the city. The centre is utilised as a project base for our Talent Match team and supports its delivery of personalised pathways to education and employment for young people. There are also tenants located at the centre including a pharmacy who have a licence to operate in the designated area to serve the local community. Income from tenancies is used to finance the operating and maintenance costs of the building.

Restricted funds

MYA Choices Knowsley

Choices Knowsley is a Knowsley Metropolitan Borough Council funded 'Short Breaks' service for disabled children/young people and their families. The main purpose of a short break is to give parents or carers of a child or young person with a disability the opportunity to have a break from their caring role. Provision is available for disabled children and young people aged 4-19 and currently residing in Knowsley.

MYA Know

Funded through Knowsley MBC, this project supports young people in the Borough to ensure they reach their potential; overcome barriers they face and achieve the outcomes and goals they set themselves. The project works in a variety of ways; including 1-1, small group work, coaching, Detached Youth Work etc., The project team also contribute to Boroughwide activities and events for young people. The majority of services are delivered from MYA's 'Our Place' venue located in Longview, Huyton and The Dam at Lord Derby's Estate in Knowsley.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

Restricted funds (continued)

MYA MVP	The Mentors in Violence Prevention Project (MVP) is a mentoring project for secondary schools across Merseyside. The Mental Health Youth workers will deliver training to school based staff and young people to be mentors in the program which delivers a range of 22 youth based issues underpinned by mental health and resilience. The youth themes they will cover are in the range of substance use, coercive control, homophobia and racism and the mentors will deliver to mentees who are younger students. This supports youth leadership and has got some great outcomes as it personally develops all concerned.
MYA Navigators	The Navigators project is youth workers within a hospital setting working alongside young people who are involved in violent activity as either victim, survivor or perpetrator which in the main means hospital treatment. The staff will work alongside the young person to support them at this time and help them consider the outcomes they want out of life and help them navigate their way to finding those outcomes.
MYA NCS Targeted	Funded by NCS (National Citizens Service), this project provides an opportunity for young people to gain life skills, employability skills and develop their own social action project.
MYA Noise	The project aims to aid the personal and social development of young people through music, to provide a safe and friendly environment for young people to explore their musical talents and to build musical, personal and transferrable work-based skills.
MYA Raise	This project delivers mental health awareness training to all professionals working with children and young people.
Siobhan Price Memorial Fund	This a small fund established in memory of Siobhan Price who was a Social Worker with Knowsley Metropolitan Borough Council. She had a passion for making a difference for young people and was an avid outdoor pursuit enthusiast. Following her sudden and unexpected passing at a very young age, family and colleagues of Siobhan raised a sum of money and approached MYA to hold the money and use it to provide opportunities for young people to engage in the activities that Siobhan loved such as paddleboarding.
SPACE Project	Youth Arts venue, with 200-seater theatre space, rehearsal space, recording studio and editing equipment. Art-based workshops are on offer and facilities are available for hire.

**Merseyside Youth Association Limited
(Limited by Guarantee)**

**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

Restricted funds (continued)

Talent Match – Youth Futures	Funded by Youth Futures Foundation who are a “what works” funder. This programme supports young people who have been out of training, education or work for 12 months or more. This project works with young people aged 15-29 providing intensive mentoring and bespoke wraparound support to enable them to achieve their goals. Evaluated by King’s College London, this programme aims to provide an evidence base on “what works” to address youth unemployment in order to influence future unemployment strategies.
MYA UK Shared Prosperity Fund	This is a central pillar of the UK government’s Levelling Up agenda and a significant component of its support for places across the UK. Under the People and Skills Priority, Liverpool City Region Combined Authority commissioned a number of community-led employment projects to work with economically inactive and socially excluded people to offer a range of personalised support to move them closer to employment.
MYA YOU	The YOU Project funded through Liverpool City Council, is a citywide, strategic approach to providing services for disabled children and young people as well as their families.
MYA Youth Hub	Funded through the DWP this service offers a wide range of in-person support to help young people into education, training, and employment across the Liverpool City region. As well as a comprehensive on-line service offering events, careers information, advice and guidance, young people can access the Youth Hub which is located within our Hanover Street premises.
MYA Youth Investment Fund (Revenue & Capital)	The Youth Investment Fund is funded by the UK government to create, expand and improve local youth facilities and their services in the out of school youth sector, to drive positive outcomes for young people. It is used to improve the health and wellbeing of young people, equip them with skills for work and life and empower them to become active members of their community and society.

19 Transfers between funds

Eleven (2024: twelve) projects had incurred surpluses, including their brought forward reserves; other than for the three projects whose reserves have been restricted, the relevant funders have no intention of seeking repayment of these amounts.

In respect of fixed asset additions in the year, £1,205,257 (2024: £183,677) has been transferred from restricted reserves to designated capital reserves. In addition, £23,320 was transferred from general unrestricted funds to designated capital reserves in respect of fixed asset additions.

**Merseyside Youth Association Limited
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**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

19 Transfers between funds (continued)

The most significant net transfers from designated unrestricted funds in the year are as below:

£31,516 was transferred from designated unrestricted funds to restricted funds to support a related project that had incurred a deficit in the year.

£100,000 (2024: £Nil) was transferred from designated unrestricted funds to the general unrestricted fund in respect of one project with a carried forward surplus; there was also a transfer of £33,420 from restricted funds to designated unrestricted funds in respect of the same project, as a result of a surplus in-year.

The most significant net transfers from restricted funds in the year represent:

As referred to above, £31,516 was transferred from designated unrestricted funds to restricted funds to support a related project that had incurred a deficit in the year. A further £13,147, representing the surplus for the year, was transferred from the restricted funds of the same project, to support that related project that had incurred a deficit. The overall transfer to support the project was therefore £44,663. The two projects are very much linked, but are retained as different departments for monitoring purposes.

Also as referenced above, there was a transfer of £33,420 from restricted funds to designated unrestricted funds in respect of the a project, as a result of a surplus in-year.

In addition, £1,196,259 was transferred from restricted funds to designated unrestricted capital reserves, as a capital project was completed in the year.

20 Taxation

As a charity, Merseyside Youth Association Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

21 Contingent liabilities

The company had the following contingent liabilities at 31st March, 2025:

- A potential liability exists in respect of the Skills Capital Fund monies received during previous financial years. It is a condition of that funding that the charity shall not dispose of or change the use of any such capital assets thus funded. This condition relates to £622,656 of funds received and remains in place for 5 years from the Agreed Project Financial Completion Date, which was 31 March 2021. Therefore, the condition is in place until 31 March 2026.
- A potential liability exists in respect of the Social Investment Business Foundation (“SIBF”) monies of £1,367,252 received in respect of the current and previous financial years for the capital improvement of the property held under a lease at Seaview Road. A charge was registered on 15 December 2023 prohibiting any disposition of the land at Seaview Road, occupied by MYA SPACE, without the written consent of SIBF. This condition remains in place for 15 years from 13 October 2023, until 12 October 2038.

**Merseyside Youth Association Limited
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**Notes to the Financial Statements
for the year ended 31st March 2025 (cont.)**

22 Financial commitments

The company had commitments under non-cancellable operating leases at 31st March, 2025 as follows:

	Land and Buildings		Other	
	2025 £	2024 £	2025 £	2024 £
Total future payments, falling due:				
Within one year	-	-	31,365	45,475
Between one and five years	-	-	27,015	58,214
	<u>-</u>	<u>-</u>	<u>58,380</u>	<u>103,689</u>

23 Capital commitments

At 31st March, 2025, capital commitments authorised by the directors but not contracted for amounted to £Nil (2024: £Nil) and capital commitments authorised and contracted for amounted to £Nil(2024: £1,243,543).

24 Cash generated by operating activities

	2025 £	2024 £
Net income for the year	1,015,504	210,568
Adjustments for:		
Interest and dividends receivable	(8,249)	(7,782)
Depreciation	86,296	75,088
Net gains on investments	(3,616)	(286,484)
Interest payable	4,274	19,995
Operating cash flow before movements in working capital	<u>1,094,209</u>	<u>11,385</u>
(Increase)/decrease in debtors	(3,483)	394,155
(Decrease)/increase in creditors	<u>(125,794)</u>	<u>49,055</u>
	<u>964,932</u>	<u>454,595</u>

25 Members' liability

The company is limited by guarantee, and, in the event of the winding up of the company, the liability of each member (including those members who have served within the previous twelve months) is limited to a contribution of £1 towards the cost of dissolution and the liabilities incurred by the charity while the contributor was a member.

26 Related party transactions

During the year, the Charity received a donation of £1,000 from Mason Owen Financial Services Limited, a company in respect of which A. Gibbons is a director. In support of the fundraising dinner held during the year, tables costing £400 and £800 were purchased by Mason Owen Financial Services Limited and Remstone Property Management Limited respectively. R.T Dears is a director of Remstone Construction Limited. There were no amounts due to, or from, these companies at the year end date (2024: £Nil).

