

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

Report of the Trustees and  
Unaudited Financial Statements  
for the Period 4 November 2019 to 31 March 2020  
for  
Youth Connect South West

MHA Monahans  
Chartered Accountants  
38-42 Newport Street  
Swindon  
Wiltshire  
SN1 3DR

**Youth Connect South West**

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**for the Period 4 November 2019 to 31 March 2020**

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**Report of the Trustees**  
**for the Period 4 November 2019 to 31 March 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 4 November 2019 to 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

**Significant activities**

Working with young people, offering a range of positive activities including youth work, group work and targeted youth support. We also support young people who are unemployed and at risk of unemployment with their next steps to employment, education or training, particularly supporting young people with SEND (disabilities) with transitions working in partnership with parents/carers.

**Public benefit**

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Charity has met its charitable objects through the activities of the organisation. The Early help contract with BANES and Learning4 work with Bath college were praised for the outcomes achieved with young people. Youth work has been maintained in all contracted areas and increased in size to 15 delivery sessions per week, new youth work staff have been recruited to meet these contracts. despite the impact of COVID however the longer we are restricted in the way we can operate in relation to COVID the more challenging this will become. Feedback from funders of this work appreciate the effort and perseverance of staff to deliver work and support to with young people.

Overall the charity has made excellent progress in to meeting and growing its work to meet its objectives.

**FINANCIAL REVIEW**

**Financial position**

Financial Policies were approved by Trustees and implemented by staff. A new role of Finance Manager has since been recruited.

The organisation has had a successful first year with a surplus of £143,148 this has meant the organisation has been able to place significant funds in reserves ensuring the sustainability of the organisation. This has led to the ability to further develop the infrastructure to meet the demands of a growing organisation. The core contract currently underpins the financial stability as we grow this will become more balanced and core costs will be spread across all contracts.

A business sustainability grant was obtained to support the organisation from loss of income in regard to COVID this has offset the loss of income from Southside youth hub letting which is the main area of loss. Two staff members were furloughed but both are now back in work, funding was received from the furlough scheme.

Restricted funds relate to grants and government funding - £16,145

**Reserves policy**

The reserve policy has been agreed and approved by Trustees at the Trustee management meeting on 5 October 2020, the adoption of this policy has meant £127,003 has been placed in reserves. The charity will continue to work towards developing the reserve required by maintaining full cost recovery model on all programs and analysing programs that are not covering all costs to ensure sustainability

Current reserves are: £127,003

Reserve needed as identified by Trustees are: £90,000 - £146,000.

Youth Connect South West (Registered number: 11852691)

Report of the Trustees  
for the Period 4 November 2019 to 31 March 2020

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Recruitment and appointment of new trustees**

Trustees are recruited through an interview process, following applications made in response to either advertisements in our newsletter and public media; or word of mouth from current trustees/volunteers. Trustee appointments can be ratified at any meeting of the Trustees, and are formally adopted at the AGM.

**Induction and training of new trustees**

All Trustees undertake an induction into the charity purposes, objects and main activities of the charity. Trustees also undertake training regarding Trustees roles and responsibilities.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Company number  
11853689 (England and Wales)

Registered Charity number  
1186059

Registered office  
Southside Youth Hub  
Kelson View  
Whitley  
Bath  
BA2 1NR

**Trustees**

Mr J Fleider (appointed 22.11.19)  
C D Gernish (appointed 22.11.19)  
R F Hopkins  
Ms G Miller (appointed 22.11.19)  
Ms T L Pitt  
Rev A S Pitt  
Ms S Reynolds (appointed 22.11.19)

**Independent Examiner**

S G Fraser  
FCA  
MHA Monshans  
Chartered Accountants  
38-42 Newport Street  
Swindon  
Wiltshire  
SN1 3DR

Approved by order of the board of trustees on November 16 and signed on its behalf by:

2020

Trustee

*Anna*

chair

Ron Hopkins

France.

Charles Gernish

Independent Examiner's Report to the Trustees of  
Youth Connect South West

Independent examiner's report to the trustees of Youth Connect South West (the Company)

I report to the charity trustees on my examination of the accounts of the Company for the period 4 November 2019 to 31 March 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 386 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S G Fraser  
FCA  
IMA Members  
Chartered Accountants  
35-42 Newport Street  
Swindon  
Wiltshire  
SN1 3DR

Date: 30th November 2020

**Youth Connect South West**

**Statement of Financial Activities**  
**for the Period 4 November 2019 to 31 March 2020**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	3	4,000	9,077	13,077
<b>Charitable activities</b>	4			
Youth and Community Services		369,317	27,547	396,864
<b>Total</b>		<u>373,317</u>	<u>36,624</u>	<u>409,941</u>
<b>EXPENDITURE ON</b>				
Raising funds	5	826	-	826
<b>Charitable activities</b>	6			
Youth and Community Services		245,488	20,479	265,967
<b>Total</b>		<u>246,314</u>	<u>20,479</u>	<u>266,793</u>
<b>NET INCOME</b>		<u>127,003</u>	<u>16,145</u>	<u>143,148</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>127,003</u></u>	<u><u>16,145</u></u>	<u><u>143,148</u></u>

The notes form part of these financial statements

**Youth Connect South West (Registered number: 11253682)**

**Balance Sheet  
31 March 2020**

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	12	3,069	-	3,069
<b>CURRENT ASSETS</b>				
Debtors	13	519,467	100	519,567
Cash at bank and in hand		69,826	16,045	85,871
		<u>589,293</u>	<u>16,145</u>	<u>605,438</u>
<b>CREDITORS</b>				
Amounts falling due within one year	14	(466,059)	-	(466,059)
<b>NET CURRENT ASSETS</b>		<u>123,034</u>	<u>16,145</u>	<u>139,179</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>127,003</u>	<u>16,145</u>	<u>143,148</u>
<b>NET ASSETS</b>		<u>127,003</u>	<u>16,145</u>	<u>143,148</u>
<b>FUNDS</b>	15			
Unrestricted funds				127,003
Restricted funds				16,145
<b>TOTAL FUNDS</b>				<u>143,148</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorized for issue on 16/04/2020 and were signed on its behalf by:

*David*

Charles Gernsh Finance

Trustee

## Youth Connect South West

### Notes to the Financial Statements for the Period 4 November 2019 to 31 March 2020

#### 1. STATUTORY INFORMATION

Youth Connect South West is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. The registered office address can be found in the Trustees' Report.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

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

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

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

##### **Legal status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

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

##### **Expenditure**

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

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

##### **Allocation and apportionment of costs**

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

##### **Tangible fixed assets**

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



## Youth Connect South West

### Notes to the Financial Statements - continued for the Period 4 November 2019 to 31 March 2020

#### 2. ACCOUNTING POLICIES - continued

##### **Tangible fixed assets**

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

##### **Financial Instruments**

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

##### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **Cash at bank and in hand**

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

##### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### **Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### **Redundancy/termination payments**

Termination benefits are measured at the best estimate of the expenditure required to settle the obligation at the reporting date. If the expected settlement date of the termination payments is 12 months or more after making the provision and the effect would be material, the present value of the obligation is calculated using an appropriate discount rate.

##### **Taxation**

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

##### **Fund accounting**

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

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

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

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Retirement benefits to employees are also provided by the Local Government Pension Scheme ('LGPS'). This is a defined benefit scheme. The LGPS is a funded multi-employer scheme and the assets are held separately in separate trustee administered funds. The LGPS is managed by Avon Pension Fund. Bath and North East Somerset Council remain liable for the LGPS deficit and as such any deficit on the scheme is not recognised in these accounts. Therefore the LGPS is treated as a defined contribution scheme in these accounts.

**Youth Connect South West**

**Notes to the Financial Statements - continued**  
**for the Period 4 November 2019 to 31 March 2020**

**3. DONATIONS AND LEGACIES**

	£
Donations	7,579
Gift aid	500
Grants	998
Donated services, facilities and fixed assets	4,000
	<u>13,077</u>

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

	£
Radstock Town Council	<u>998</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	£
Grants	Youth and Community Services	22,781
Youth work sessions and other support	Youth and Community Services	149,731
Contract for services	Youth and Community Services	212,966
Souths Youth Hub lettings	Youth and Community Services	11,386
		<u>396,864</u>

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

	£
Bath and North East Somerset council	<u>22,781</u>

Government Grant/Contract Income:

	2020
	£
Bath and North East Somerset Council	230,100

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

**5. RAISING FUNDS**

**Raising donations and legacies**

	£
Consultancy	<u>826</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Youth and Community Services	<u>202,290</u>	<u>63,677</u>	<u>265,967</u>

**Youth Connect South West**

**Notes to the Financial Statements - continued**  
**for the Period 4 November 2019 to 31 March 2020**

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	£
Staff costs	174,706
Activities and session delivery costs	2,237
Insurance	3,189
Premises	9,823
Travel	2,893
Office costs	4,338
Advertising	436
Sundries	805
Professional fees	2,278
Other staff costs	1,152
Depreciation	433
	<u>202,290</u>

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Youth and Community Services	<u>60,986</u>	<u>2,691</u>	<u>63,677</u>

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

	Youth and Community Services £
Wages	46,714
Social security	4,384
Pensions	9,888
Accountancy and legal fees	2,691
	<u>63,677</u>

**9. NET INCOME/(EXPENDITURE)**

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

	£
Depreciation - owned assets	433
Accountancy and independent examination	1,500
	<u>1,933</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

The Trustee, T Pike, is employed by the Charity, as per the Charity's constitution, as Chief Executive Officer, and earned gross salary of £19,488 and employers pension contribution of £4,511.

The Trustee, S Reynolds, is employed by the Charity as a youth worker and is the staff representative on the board, and earned gross salary of £10,104 and employers pension contribution of £2,338.

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

There were no other trustees' remuneration or other benefits for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2020.

**Youth Connect South West**

**Notes to the Financial Statements - continued**  
**for the Period 4 November 2019 to 31 March 2020**

**11. STAFF COSTS**

	£
Wages and salaries	189,429
Social security costs	13,864
Other pension costs	32,399
	<u>235,692</u>

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

Managers	3
Administration	3
Senior staff	5
Engagement workers	8
Youth workers	5
Key workers	4
Premises	2
	<u>30</u>

No employees received emoluments in excess of £60,000.

Key management personnel for the charity comprises the Trustees and the Chief Executive Officer. The total employee benefits for key management personnel of the charity were £26,160.

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
Additions	402	4,000	4,402
<b>DEPRECIATION</b>			
Charge for year	100	333	433
<b>NET BOOK VALUE</b>			
At 31 March 2020	<u>302</u>	<u>3,667</u>	<u>3,969</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade debtors	512,199
Prepayments and accrued income	7,368
	<u>519,567</u>

**Youth Connect South West**

**Notes to the Financial Statements - continued  
for the Period 4 November 2019 to 31 March 2020**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	4,754
Social security and other taxes	10,822
VAT	105,247
Other creditors	8,971
Accruals and deferred income	336,265
	<u>466,059</u>

**15. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>		
General fund	127,003	127,003
<b>Restricted funds</b>		
Southside Community Library	5,000	5,000
Radstock Youth Hub women's project	998	998
Mobile Bus start up costs	5,647	5,647
Youth work	4,500	4,500
	<u>16,145</u>	<u>16,145</u>
<b>TOTAL FUNDS</b>	<u>143,148</u>	<u>143,148</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	373,317	(246,314)	127,003
<b>Restricted funds</b>			
Crush project	3,579	(3,579)	-
Set up funding	4,547	(4,547)	-
Southside Community Library	5,000	-	5,000
Radstock Youth Hub women's project	998	-	998
Southside	10,000	(10,000)	-
Mobile Bus start up costs	8,000	(2,353)	5,647
Youth work	4,500	-	4,500
	<u>36,624</u>	<u>(20,479)</u>	<u>16,145</u>
<b>TOTAL FUNDS</b>	<u>409,941</u>	<u>(266,793)</u>	<u>143,148</u>

**Restricted funds**

Crush Project - Crush is a 10 week awareness raising and support programme to help young people make safe and healthy relationship

Set up funding - funding from BANES to cover the charity's initial costs

Southside Community Library - funding from BANES for Southside community library including IT equipment, storage, furniture and event costs.

Radstock Youth Hub women's project - funding from Radstock Town Council to run a young women's project

Southside - funding from BANES for Southside

Mobile Bus start up costs - funding from BANES for the start up costs for the mobile bus

**Youth Connect South West**

**Notes to the Financial Statements - continued**  
**for the Period 4 November 2019 to 31 March 2020**

**15. MOVEMENT IN FUNDS - continued**

Youth Work - donations from the Medlock Trust and Henry Hoare and Co for the provision of youth work.

**16. EMPLOYEE BENEFIT OBLIGATIONS**

The charity is a member of the Avon Pension Fund, a Local Government Pension Scheme, which is a defined benefit scheme. In these accounts it is treated as a defined contribution scheme as Bath and North East Somerset Council remain liable for the deficit. The cost for the period was £31,878.

The charity also makes payments to The People's Pension, a defined contribution scheme. The cost for the period was £355.

At the balance sheet date contributions of £8,156 were payable to the schemes.

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 March 2020.