

Charity registration number 1147394  
Company registration number 07871666 (England and Wales)

**4YOUTH (SOUTH WEST)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**PAGES FOR FILING WITH REGISTRAR**

## 4YOUTH (SOUTH WEST)

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr J B Hubbard	
	Ms B E Martin	(Resigned 6 March 2022)
	Ms D Rossi	(Resigned 14 July 2022)
	Ms T G Strange	(Resigned 6 March 2022)
	Ms L Marquiss-Rose	(Resigned 19 October 2022)
	Mr B Clover	(Appointed 18 February 2022)
	Ms N Cooper	(Appointed 10 May 2022)
	Jack Oatley	(Appointed 19 October 2022)
	Rebecca Lee	(Appointed 19 October 2022)
	Lewis Henly-Francis	(Appointed 19 October 2022)
<b>Secretary</b>	Mr B Clover	
<b>Charity number</b>	1147394	
<b>Company number</b>	07871666	
<b>Registered office</b>	The Canberra Centre 56a Spa Road Melksham Wiltshire United Kingdom SN12 7NY	
<b>Independent examiner</b>	Gooding Accounts Ltd 24 Warminster Road Westbury Wiltshire United Kingdom BA13 3PE	

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## 4YOUTH (SOUTH WEST)

### CONTENTS

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	Page
Trustees' report	1 - 5
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 24

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## **4YOUTH (SOUTH WEST)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, (the Memorandum and Articles of Association), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The charity's objects are to act as a resource for children and young people, their parents and carers living in the Melksham area by providing advice and assistance, organising programmes of physical, educational and other activities as a means of;

- Advancing in life and helping young children and young people by developing their skill, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- Advancing education; and
- Providing recreational and leisure time activities in the interest of social welfare designed to improve their conditions of life.

#### **The main activities undertaken during the year to further the charity's purpose for the public benefit are;**

4Youth (South West) has continued to deliver a range of activities for children, young people and their families including:

- Dedicated SEND weekly youth club
- Weekly youth clubs in Melksham and Atworth for children in Years 5, 6 and 7
- Weekly youth club in Melksham for young people in Years 7, 8 & 9
- Weekly youth clubs for in Melksham and Atworth young people aged 13+
- Detached (Street based) youth work in the community in Westbury
- School Holiday Activities
- Peer Leader Training and Support
- Early Help and Counselling through our TeenTalk counselling service in Melksham, Chippenham, Trowbridge and Westbury.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **The contribution of volunteers during the year.**

The lifeblood of the charity is the amazing team of volunteers and paid staff who constantly go above and beyond to help us deliver the best services possible for the young people in our community.

We maintain a strong safeguarding ethos, with all volunteers working with young people and staff having to complete a DBS check prior to working unsupervised with young people and a requirement that all staff complete the basic safeguarding training within 2 weeks of starting work. We also require all staff to complete a First Aid at Work course, a basic Food Hygiene course, County Lines Drugs awareness and data protection training. Both courses are also available for any volunteer workers to undertake.

## 4YOUTH (SOUTH WEST)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

#### Achievements and performance

We were delighted to see during the year our attendance levels return to those we used to see before Covid. We still have some concerns about our ability to attract those aged 14+ but saw some real improvements this year. The appointment of a new dedicated Youth Work Development Manager in 2023 should help to continue this growth.

In total our youth work team worked with 1,024 different young people throughout the year, compared with 758 in 2021. Our youth work teams ran a total of 288 youth club sessions as detailed below:

Detached Youth Work		Centre Based Youth Clubs	
	Westbury	Atworth	Melksham
	68	118	102

Our Early Help and Support service continued to develop during the year with increased demand for counselling support for young people. In 2022 we had 269 young people referred into our service compared with 180 in 2021. It was with great regret that we closed our list for referrals from September 2022 to February 2023 as a result of the sheer number of young people on the waiting list and our ability to be able to see them in an acceptable time scale.

We measure the effectiveness of our TeenTalk service by using the respected YP-CORE outcome measures. Although a clinically validated cutoff has yet to be determined for the YP CORE, a score of 11 or above on the CORE10 indicates clinically significant distress(<https://onlinelibrary.wiley.com/doi/full/10.1002/mpr.1500>). In 2022 the average opening score for young people using our service has been 19.24. This figure reduces to 16.64 for those completing the short-term intervention with us.

Each young person accepted on the scheme normally receives six weekly sessions, with possibility of a limited extension of the service if required. Some of the feedback received from past service users include:

- Helped me deal with my anxiety - Helped me grow in confidence with feeling emotions - Helped me learn about psychological aspects to my anxiety
- Amazing service it's helped me open up my feelings. They don't judge me.
- Given me a space to be open and honest. I can see dramatic changes in myself and the way I process events and respond to things. I feel so much lighter in myself and a dramatic decrease in suicidal thoughts.
- I have felt more safe talking about my problems, and I feel like my feelings are valid
- It has allowed me to talk to someone who had an unbiased opinion. Helped me with dealing with bad thoughts. Opening up to others as I may not have done before.
- It has made me feel everyone isn't against me and helped me in ways I thought I couldn't be helped. The counsellor listens to me and says helpful things.
- It is helpful and very good for showing you how to control your anger. I've enjoyed it because the sessions are private, and I can talk about anything I want.
- It's helped me to recognise and find myself and unlock my true potential. It's helped me realise that I matter.
- To think more positively and understand that not everything is my fault. To understand and know what to do in certain situations.

In our service evaluations undertaken on completion of a course of therapy, 100% of those who have used the service say they feel more listened to and understood following a course of therapy. 90% say they feel more confident and 90% say they are more positive about themselves.

In October 2022 we finally launched our new Headstrong Youth Club, dedicated for those who have completed a course of therapy, giving longer term support for service users and new group therapy sessions for anger management and general wellbeing.

## **4YOUTH (SOUTH WEST)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **Fundraising**

Traditionally the Charity has relied on grant funding from trusts and organisations with occasional windfall donations from individuals. We have also seized opportunities such as the token schemes offered by high street supermarkets and holding fundraising events such as Bingo Nights and our new This Is Me discos for adults with SEND.

The Charity has now adopted a new fundraising strategy that not only increases the focus on carefully targeted applications to appropriate trusts and organisations for funding but is now also introducing a more targeted scheme of attracting regular donations from a wider set of individuals, taking full advantage of the opportunities offered to increase these donations through Gift Aid.

We were delighted to learn that we have successfully applied for National Lottery Funding and will receive the first instalment of funding from the Lottery in April 2023. This will add up to £50,000 per year for five years.

The Charity utilizes a GDPR compliant system of storing information about any donors and does not employ any individuals to target individual donors or undertake street collections. No complaints have been received by the Charity relating to its fundraising activities.

#### **Financial review**

The charity had net income in the year of £12,406 (2021 net loss £29,135).

#### **Going Concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year by maintaining a specific designated fund for this purpose.

As at 31 December 2022 free reserves were £10,847 (2021: £1,477)

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## 4YOUTH (SOUTH WEST)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### Plans for future

The last year has seen considerable growth for the Charity as we have adapted to meet the increasing needs of Children and Young People in the community. With medium and long-term needs of the charity now being much clearer, the Trustees have agreed that the following key projects will be the focus of our work for the next 3 years.

- Continued provision of positive activities for children and young people through our collection of youth clubs and school holiday activities.
- Support the mental well-being of young people through the provision of our Early Help and Support service, specifically the provision of counselling support.
- Reach out into the community and schools through Street-based youthwork to provide support and guidance.
- To grow our Street-based youthwork to reach a wider range of young people across different communities within the County

The Trustees are aware that the charity has been operating at a loss and have introduced the new Fundraising Strategy to ensure that the increased service delivery that now takes place can be fully funded in future years. It was our intention to be in a break-even position by the end of 2024.

#### Structure, governance and management

The charitable company was incorporated on 11 December 2011 and is governed under its Memorandum and Articles of Association. Charitable status was granted on 23 May 2012.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J B Hubbard	
Ms B E Martin	(Resigned 6 March 2022)
Ms D Rossi	(Resigned 14 July 2022)
Ms T G Strange	(Resigned 6 March 2022)
Ms L Marquiss-Rose	(Resigned 19 October 2022)
Mr B Clover	(Appointed 18 February 2022)
Ms N Cooper	(Appointed 10 May 2022)
Jack Oatley	(Appointed 19 October 2022)
Rebecca Lee	(Appointed 19 October 2022)
Lewis Henly-Francis	(Appointed 19 October 2022)

The charity is governed by a board of trustees who also act as Directors of the limited company. These trustees have a wide range of responsibilities, some of which are set out in the Companies Act 2006, but are mainly responsible for setting the strategic vision for the charity and deciding on major purchasing decisions or commitments.

The trustees are empowered to appoint other trustees, subject to a minimum of five but no maximum, as the charity may require for its efficient running. Formal trustee training is provided on an ad hoc basis.

The board meets at least four times a year to receive reports from the Chair and Youth Work Manager on the running of the charitable activities and discuss future plans.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

## **4YOUTH (SOUTH WEST)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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**Mr J B Hubbard**

Director and trustee

Dated: 25 September 2023



## **4YOUTH (SOUTH WEST)**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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The trustees, who are also the directors of 4Youth (South West) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these 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 UK Accounting Standards have been followed, subject to any material 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 charity will continue in operation.

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

## **4YOUTH (SOUTH WEST)**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 4YOUTH (SOUTH WEST)**

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I report to the trustees on my examination of the financial statements of 4Youth (South West) (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 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 financial statements 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 financial statements to be reached.

#### **Katy Gooding**

Gooding Accounts Ltd  
24 Warminster Road  
Westbury  
Wiltshire  
BA13 3PE  
United Kingdom

Dated: 25 September 2023

## 4YOUTH (SOUTH WEST)

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

#### Current financial year

		Unrestricted funds	Unrestricted funds general/designated	Restricted funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
<b>Income from:</b>						
Donations and legacies	3	24,351	-	78,774	103,125	78,954
Charitable activities	4	18,714	-	9,174	27,888	33,351
Other trading activities	5	279	-	143	422	342
Investments	6	116	-	-	116	4
<b>Total income</b>		<b>43,460</b>	<b>-</b>	<b>88,091</b>	<b>131,551</b>	<b>112,651</b>
<b>Expenditure on:</b>						
Raising funds	7	217	-	100	317	8,070
Charitable activities	8	35,261	-	83,567	118,828	133,716
<b>Total expenditure</b>		<b>35,478</b>	<b>-</b>	<b>83,667</b>	<b>119,145</b>	<b>141,786</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>7,982</b>	<b>-</b>	<b>4,424</b>	<b>12,406</b>	<b>(29,135)</b>
Gross transfers between funds		1,388	(4,088)	2,700	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>9,370</b>	<b>(4,088)</b>	<b>7,124</b>	<b>12,406</b>	<b>(29,135)</b>
Fund balances at 1 January 2022		1,477	47,297	757,446	806,220	835,355
<b>Fund balances at 31 December 2022</b>		<b>10,847</b>	<b>43,209</b>	<b>764,570</b>	<b>818,626</b>	<b>806,220</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## 4YOUTH (SOUTH WEST)

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	Notes	2021 £	2021 £	2021 £	2021 £
<b>Income from:</b>					
Donations and legacies	3	22,081	4,522	52,351	78,954
Charitable activities	4	9,576	13,175	10,600	33,351
Other trading activities	5	342	-	-	342
Investments	6	4	-	-	4
<b>Total income</b>		<b>32,003</b>	<b>17,697</b>	<b>62,951</b>	<b>112,651</b>
<b>Expenditure on:</b>					
Raising funds	7	8,070	-	-	8,070
Charitable activities	8	25,224	27,646	80,846	133,716
<b>Total expenditure</b>		<b>33,294</b>	<b>27,646</b>	<b>80,846</b>	<b>141,786</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(1,291)</b>	<b>(9,949)</b>	<b>(17,895)</b>	<b>(29,135)</b>
Gross transfers between funds		-	3,533	(3,533)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>(1,291)</b>	<b>(6,416)</b>	<b>(21,428)</b>	<b>(29,135)</b>
Fund balances at 1 January 2021		2,768	53,713	778,874	835,355
<b>Fund balances at 31 December 2021</b>		<b>1,477</b>	<b>47,297</b>	<b>757,446</b>	<b>806,220</b>

## 4YOUTH (SOUTH WEST)

### BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		780,239		784,308
<b>Current assets</b>					
Debtors	15	1,135		2,140	
Cash at bank and in hand		40,249		27,941	
		<u>41,384</u>		<u>30,081</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(2,997)</u>		<u>(8,169)</u>	
Net current assets			38,387		21,912
<b>Total assets less current liabilities</b>			<u>818,626</u>		<u>806,220</u>
<b>Income funds</b>					
Restricted funds	17		764,570		757,446
Unrestricted funds - designated			43,209		47,297
Unrestricted funds - general			<u>10,847</u>		<u>1,477</u>
			<u>818,626</u>		<u>806,220</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 25 September 2023

Mr J B Hubbard  
Trustee

Company registration number 07871666

# 4YOUTH (SOUTH WEST)

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

#### **Charity information**

4Youth (South West) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Canberra Centre, 56a Spa Road, Melksham, Wiltshire, SN12 7NY, United Kingdom.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## 4YOUTH (SOUTH WEST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies

(Continued)

##### 1.5 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 satisfied under headings that aggregate all cost related to the category.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Assets are only capitalised if their value is more than £100.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Not depreciated
Leasehold improvements	6.6% Straight line
Plant and equipment	33.33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The leasehold asset relates to the property that the charity occupies under a long lease, to use for charitable purposes. The land and buildings are owned by Wiltshire Council but the building is occupied, improved, extended and repaired by the charity. Therefore the building meets the definition of an asset under FRS102 'substance over form' concept and the land and buildings are included on the balance sheet of the charity as a long leasehold on this basis.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## 4YOUTH (SOUTH WEST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



## 4YOUTH (SOUTH WEST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 3 Donations and legacies

	Unrestricted funds general 2022	Restricted funds 2022	Total 2022	Unrestricted funds general designated 2021	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£
Donations and gifts	6,667	2,376	9,043	7,832	-	-	7,832
Revenue grants	17,684	65,578	83,262	14,249	-	52,351	66,600
Membership fees	-	10,820	10,820	-	4,522	-	4,522
	24,351	78,774	103,125	22,081	4,522	52,351	78,954
	=====	=====	=====	=====	=====	=====	=====
<b>Grants receivable for core activities</b>							
L YN funding	-	-	-	-	-	5,000	5,000
Crane Co Donation	-	5,988	5,988	-	-	-	-
Wiltshire County Council	-	14,855	14,855	-	-	22,700	22,700
Melksnam Town Council	10,000	-	10,000	10,000	-	-	10,000
Melksnam Without Grant	2,800	-	2,800	2,500	-	-	2,500
The National Lottery Community Fund	-	9,700	9,700	-	-	-	-
Wiltshire Community Foundation	-	8,000	8,000	-	-	11,400	11,400
Westbury Town Council	-	4,000	4,000	-	-	5,071	5,071
Local Postcode	-	19,850	19,850	-	-	-	-
Other	4,884	3,185	8,069	1,749	-	8,180	9,929
	17,684	65,578	83,262	14,249	-	52,351	66,600
	=====	=====	=====	=====	=====	=====	=====

**4YOUTH (SOUTH WEST)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**3 Donations and legacies**

**(Continued)**

Included in other grants, restricted funds are the following:

Bradford on Avon local youth network- £395

Chippenham area board- £2,190

# 4YOUTH (SOUTH WEST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Charitable activities

	Charitable Income	Charitable Income
	2022	2021
	£	£
Sales within charitable activities	9,963	24,051
Charitable rental income	17,925	9,300
	<u>27,888</u>	<u>33,351</u>
Analysis by fund		
Unrestricted funds - general	18,714	9,576
Unrestricted funds - designated	-	13,175
Restricted funds	9,174	10,600
	<u>27,888</u>	<u>33,351</u>

### 5 Other trading activities

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general
	2022	2022	2022	2021
	£	£	£	£
Fundraising events	279	143	422	342
	<u>279</u>	<u>143</u>	<u>422</u>	<u>342</u>

### 6 Investments

	Unrestricted funds general	Unrestricted funds general
	2022	2021
	£	£
Interest receivable	116	4
	<u>116</u>	<u>4</u>

## 4YOUTH (SOUTH WEST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 7 Raising funds

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>				
Other fundraising costs	217	100	317	8,070
	<u>217</u>	<u>100</u>	<u>317</u>	<u>8,070</u>

#### 8 Charitable activities

	Provision of youth services 2022 £	Provision of youth services 2021 £
Staff Costs	-	79,616
Youth awards	442	10,296
Young peoples projects	9,074	7,454
Tuck shop costs	7,037	3,521
Donations	20	76
	<u>16,573</u>	<u>100,963</u>
Share of support costs (see note 9)	100,636	31,254
Share of governance costs (see note 9)	1,619	1,499
	<u>118,828</u>	<u>133,716</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	35,261	25,224
Unrestricted funds - designated	-	27,646
Restricted funds	83,567	80,846
	<u>118,828</u>	<u>133,716</u>

## 4YOUTH (SOUTH WEST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	73,215	-	73,215	(2,562)	-	(2,562)
Depreciation	4,069	-	4,069	5,162	-	5,162
Rent of office space including rates and heat	250	-	250	1,170	-	1,170
Premises repairs, renewals, maintenance and cleaning	11,151	-	11,151	13,219	-	13,219
Telephone, fax and internet	1,832	-	1,832	2,528	-	2,528
Printing, postage and stationery	918	-	918	931	-	931
Software licences and equipment expenses	3,727	-	3,727	5,304	-	5,304
Advertising, marketing and recruitment	593	-	593	1,402	-	1,402
Liability and contents insurance	2,045	-	2,045	2,044	-	2,044
Sundry expenses	368	-	368	28	-	28
Bank charges	183	-	183	97	-	97
Training and welfare- Staff	2,285	-	2,285	1,931	-	1,931
Independent examiner	-	1,584	1,584	-	1,464	1,464
Legal and professional	-	35	35	-	35	35
	<u>100,636</u>	<u>1,619</u>	<u>102,255</u>	<u>31,254</u>	<u>1,499</u>	<u>32,753</u>
Analysed between						
Charitable activities	<u>100,636</u>	<u>1,619</u>	<u>102,255</u>	<u>31,254</u>	<u>1,499</u>	<u>32,753</u>

Governance costs includes payments to the independent examiner of £1,584 (2021- £1,464) for independent examination and accountancy fees.

#### 10 Net movement in funds

	2022	2021
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>4,069</u>	<u>5,162</u>

#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 4YOUTH (SOUTH WEST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	13	9
	<u>13</u>	<u>9</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	72,265	76,232
Other pension costs	508	539
	<u>73,215</u>	<u>77,054</u>

There were no employees whose annual remuneration was more than £60,000.

#### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 14 Tangible fixed assets

	Leasehold land and buildings	Leasehold improvements	Plant and equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2022	750,000	39,648	14,998	804,646
	<u>750,000</u>	<u>39,648</u>	<u>14,998</u>	<u>804,646</u>
At 31 December 2022	750,000	39,648	14,998	804,646
	<u>750,000</u>	<u>39,648</u>	<u>14,998</u>	<u>804,646</u>
<b>Depreciation and impairment</b>				
At 1 January 2022	-	7,949	12,389	20,338
Depreciation charged in the year	-	2,645	1,424	4,069
	<u>-</u>	<u>10,594</u>	<u>13,813</u>	<u>24,407</u>
At 31 December 2022	-	10,594	13,813	24,407
	<u>-</u>	<u>10,594</u>	<u>13,813</u>	<u>24,407</u>
<b>Carrying amount</b>				
At 31 December 2022	750,000	29,054	1,185	780,239
	<u>750,000</u>	<u>29,054</u>	<u>1,185</u>	<u>780,239</u>
At 31 December 2021	750,000	31,699	2,609	784,308
	<u>750,000</u>	<u>31,699</u>	<u>2,609</u>	<u>784,308</u>

## 4YOUTH (SOUTH WEST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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<b>15 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	1,135	2,140
	<u>          </u>	<u>          </u>
<b>16 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	-	637
Trade creditors	1,821	6,377
Other creditors	186	195
Accruals and deferred income	990	960
	<u>          </u>	<u>          </u>
	<u>2,997</u>	<u>8,169</u>

## 4YOUTH (SOUTH WEST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£	£	£
Detached youth work	18,243	11,500	(24,272)	-	-	-	-	-
Local Youth Network, Mentoring Programme	4,879	4,950	(6,585)	-	-	-	-	-
Teen Talk	-	20,051	(26,259)	160	(6,048)	43,608	(29,268)	1,000
Wiltshire Police commissioner- Teen talk service	160	-	-	(160)	-	-	-	-
No Limits- SEND club	5,592	2,850	(2,494)	-	5,948	4,691	(4,225)	-
Melksnam detached youth work	-	-	-	-	5,471	-	(1,046)	-
Mentoring	-	-	-	-	3,244	-	(3,200)	-
Canberra Centre	750,000	-	-	-	750,000	-	-	-
Westbury Youth Awards	-	600	(59)	-	541	100	(515)	-
Disable access	-	4,950	-	-	4,950	-	-	-
Westbury detached youth work	-	9,950	(7,961)	-	1,989	9,000	(7,759)	500
Atworth detached youth work	-	8,100	(13,216)	(3,533)	(8,649)	9,441	(14,917)	-
Melksnam Youth Clubs	-	-	-	-	-	20,256	(21,742)	1,200
Atworth Heating	-	-	-	-	-	995	(995)	-
	778,874	62,951	(80,846)	(3,533)	757,446	88,091	(83,667)	2,700
								764,570



## 4YOUTH (SOUTH WEST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds						
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£
Youth clubs	3,193	9,041	(18,971)	-	(6,737)	-	(6,737)
Holiday clubs	(1,437)	8,656	(3,513)	-	3,706	-	3,706
Provision	10,000	-	-	-	10,000	-	10,000
Property	6,000	-	-	-	6,000	-	6,000
Fixed asset fund	35,957	-	(5,161)	3,533	34,328	(4,088)	30,240
	<u>53,713</u>	<u>17,697</u>	<u>(27,645)</u>	<u>3,533</u>	<u>47,297</u>	<u>(4,088)</u>	<u>43,209</u>

## 4YOUTH (SOUTH WEST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

19 Analysis of net assets between funds	General fund		Designated		Restricted		TotalGeneral fund		Designated		Restricted		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£
Fund balances at 31 December 2022 are represented by:														
Tangible assets	-		30,239		750,000		780,239		-		34,308		750,000	
Current assets/(liabilities)	10,847		12,970		14,570		38,387		1,477		12,989		7,446	
	<u>10,847</u>		<u>43,209</u>		<u>764,570</u>		<u>818,626</u>		<u>1,477</u>		<u>47,297</u>		<u>757,446</u>	
													<u>806,220</u>	

## **4YOUTH (SOUTH WEST)**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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#### **20 Related party transactions**

The key management personal consists of the trustees and the youth work manager. The youth work manager position was vacant during the year.

Jon Hubbard is the sole director of Yourwebsolution limited. Yourwebsolution Limited charged the charity £59 during the year for maintenance of the website for Westbury Youth Awards.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.