

Youth Arts Jersey

REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2025

YOUTH ARTS JERSEY
REPORT AND UNAUDITED FINANCIAL STATEMENTS
CONTENTS

	Page
Committee and professional advisers	1
Committee's report	2-3
Statement of Financial Activities	4
Balance sheet	5
Notes to the financial statements	6-7
Detailed income and expenditure account	8

YOUTH ARTS JERSEY

Committee and professional advisors

Patron	J Casady
Chairman	N Dinnie
Vice Chair	R Ritchie
Treasurer	L Neil
Secretary	G Winch
Ordinary Members	S Beresford P Bisson P Le Claire
Registered with the Jersey Charity Commissioner, charity no.:	15
Association of Jersey Charities membership number:	AJC396
Principal office	Youth Office St James Centre St James Street St Helier Jersey JE2 3QZ
Bankers	HSBC plc

YOUTH ARTS JERSEY

COMMITTEE'S REPORT

The Committee of Trustees ("the Committee") present their annual report together with the unaudited financial statements of Youth Arts Jersey ("the charity") for the year ended 31 December 2025. The Committee confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Financial Reporting Standard for Smaller Entities (effective January 2015).

FORMATION, CONSTITUTION AND ACTIVITIES

The charity was granted permission by the Jersey Financial Services Commission to be a registered charity under the Non-Profit Organisations (Jersey) Law 1998 under NPO 0104. The charity was granted tax exempt status by the Jersey Tax Comptroller on 17 February 2012. The charity was admitted to membership of the Association of Jersey Charities (AJC) on 12 June 2012, under AJC No 396. The Charity became registered with the Jersey Charity Commissioner as a Registered Charity number 15 on 23 October 2018.

The charity supports the development of arts based activities and opportunities for young people, to promote their personal and social development and the enable them to have a voice which is heard across Jersey. The primary purpose of the Charity is to oversee the governance and strategic direction of the work undertaken by the Jersey Youth Service in the Youth Arts provision.

YOUTH ARTS JERSEY

COMMITTEE'S REPORT

STATEMENT OF COMMITTEE'S RESPONSIBILITIES

The Committee are responsible for preparing the Committee's report and the financial statements in accordance with applicable laws and regulations.

The constitution of the charity requires the Committee 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 of the charity for that period. In preparing these financial statements, the Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Financial Reporting Standard for Smaller Entities (effective January 2015);
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Committee are responsible for keeping proper accounting records that are sufficient to show and explain the charities' transactions and 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 provisions of the trust deed. 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.

The report was approved by the Committee on 14/09/16 and signed on their behalf by:


TREASURER


CHAIRMAN

YOUTH ARTS JERSEY

Statement of Financial Activities for the year ended 31 December 2025

	Notes	2025 Unrestricted funds £	Retstated 2024 Unrestricted funds £
Incoming Resources		96,405	32,829
Expenditure on raising funds		(13,473)	(6,023)
Gross Income		<u>82,932</u>	<u>26,806</u>
Resources Expended			
Charitable activities		(85,626)	(11,937)
Operating (loss)/profit		<u>(2,694)</u>	<u>14,869</u>
Interest receivable		314	548
Prior year adjustment		-	-
(Loss)/profit for the year	5	<u><u>(2,380)</u></u>	<u><u>15,417</u></u>

YOUTH ARTS JERSEY

Balance Sheet as at 31 December 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	2		20,897		14,623
Current assets					
Debtors	3	1,511		2,884	
Cash at bank and in hand		43,185		35,748	
		<u>44,696</u>		<u>38,632</u>	
Creditors: amounts falling due within one year	4	<u>(14,968)</u>		<u>(250)</u>	
Net current assets			<u>50,625</u>		<u>53,005</u>
Charity Funds					
Unrestricted funds	5		50,625		53,005
Total funds			<u>50,625</u>		<u>53,005</u>

These financial statements were approved by the Committee on 14/09/26 and signed on their behalf by:

L. Keil
TREASURER

John
CHAIRMAN

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YOUTH ARTS JERSEY

Notes to the financial statements for the year ended 31 December 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Incoming resources

Incoming resources represents the value of donations and fundraising income received by the charity during the year.

Taxation

The charity has been granted exemption under the provisions of Article 115 (a) of the Income Tax (Jersey) Law 1961.

Tangible fixed assets

Tangible fixed assets are stated at their purchase price, including any incidental expenses of acquisition. Depreciation is calculated to write down the net book value of the tangible fixed assets over their estimated useful lives. The annual rates are as follows:

Furniture and Computers	25% reducing balance
Technical equipment	10 years straight line

2 Tangible fixed assets

	Fixtures and fittings £	Computers £	Technical equipment £	Total £
Cost				
At 1 January 2025	796	1,426	15,000	17,222
Additions	-	-	8,615	8,615
At 31 December 2025	<u>796</u>	<u>1,426</u>	<u>23,615</u>	<u>25,837</u>
Depreciation				
At 1 January 2025	752	1,347	500	2,599
Charge for the year	11	79	2,251	2,341
At 31 December 2025	<u>763</u>	<u>1,426</u>	<u>2,751</u>	<u>4,940</u>
Net book value				
At 31 December 2025	<u>33</u>	<u>-</u>	<u>20,864</u>	<u>20,897</u>
At 31 December 2024	<u>44</u>	<u>79</u>	<u>14,500</u>	<u>14,623</u>

YOUTH ARTS JERSEY

Notes to the financial statements for the year ended 31 December 2025

3 Debtors	2025	2024
	£	£
GST recoverable	<u>1,511</u>	<u>2,884</u>

4 Creditors: amounts falling due within one year	2025	2024
	£	£
Other creditors	<u>14,968</u>	<u>250</u>

5 Summary of Funds	2025	2024
	£	£
At 1 January	53,005	37,588
Net incoming resources	<u>(2,380)</u>	<u>15,417</u>
At 31 December	<u>50,625</u>	<u>53,005</u>

6 Related parties

Robert Ritchie is a member of the Committee and also the sole shareholder of Stage 2 Productions Limited. His company received payments totalling £29,632.38 and Nic Dinnie received payments totalling £1,000, in 2025.

7 Controlling party

The controlling party is considered to be the Committee. There is no one single controlling party.