

THE NATIONAL YOUTH ADVOCACY SERVICE

England & Wales · Charity number 1012485

Details

Other names IRCHIN TRUST LIMITED, NYAS

Status Registered

Legal form Charitable company

Company number [02722134](#)

Registered 1992-07-02

Register [View on the Charity Commission register](#)

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Activities

Objects: A) TO RELIEVE ANY CHILDREN, YOUNG PERSONS OR VULNERABLE ADULTS AND THE FAMILIES AND CARERS OF SUCH PERSONS WHO ARE IN NEED OF CARE OR PROTECTION BY THE PROVISION OF ADVICE REPRESENTATION ASSISTANCE AND LEGAL AND OTHER SERVICES WHICH WOULD NOT OTHERWISE BE AVAILABLE EITHER BY REASON OF THEIR OWN CIRCUMSTANCES OR BECAUSE OF THE POVERTY OF THEIR PARENTS GUARDIANS FOSTER PARENTS OR THOSE OTHERWISE RESPONSIBLE FOR THEIR CARE AND PROTECTION. B) TO ADVANCE THE EDUCATION OF THE PUBLIC ON ALL ASPECTS OF CHILD CARE LAW, SOCIAL WORK PRACTICE AND FAMILY POLICY AND HUMAN RIGHTS C) TO INITIATE, PROMOTE AND CARRY OUT RESEARCH INTO THE UPBRINGING, EDUCATION, CARE AND PROTECTION OF CHILDREN, YOUNG PERSONS, VULNERABLE ADULTS AND OTHERS IN NEED AND THEIR FAMILIES AND TO EVALUATE RESEARCH MATERIAL WHETHER INITIATED BY THE TRUST OR NOT AND TO DISSEMINATE INFORMATION LIKELY TO BE FOR THE BENEFIT OF THE WELFARE OF CHILDREN, YOUNG PERSONS, VULNERABLE ADULTS AND OTHERS IN NEED AND THEIR FAMILIES.

Activities: NYAS is a socio-legal charity providing advice, advocacy, information and legal advice to children, young people and vulnerable adults. NYAS also provides Independent Visitors who befriend children in care, and we undertake Regulation 44 visits of children homes. Under Rule 16.4 of the Family Proceedings Act we represent children and young people in private law family proceedings.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£11,839,321	£11,595,402	£3,609,440	258
2024-03-31	£10,774,395	£10,567,856	£3,310,332	244
2023-03-31	£10,228,850	£10,291,568	£2,893,642	239
2022-03-31	£9,142,253	£9,031,482	£3,037,903	202
2021-03-31	£8,199,709	£7,958,106	£2,874,118	197

Trustees

Name	Role	Appointed
Sir Mark Hedley	Chair	2020-12-09
ANNESLEY WRIGHT		2014-03-11
Claire Louise Rainford		2025-09-30
JUDITH TIMMS OBE		2011-10-07
MARTYN JAMES BEST		2015-06-09
Norman Terence Galloway		2022-03-16
Scott Roger Cormack		2024-02-28
Shiva Ancliffe		2025-09-30

Accounts

Charity Registration No. 1012485

Company Registration No. 2722134 (England and Wales)

THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Sir M Hedley (Chair) Ms S Ancliffe KC (Co-Opted 13 November 2024)) Mr M Best Mr S R Cormack Ms M Cover Mr N Galloway Mr R Jones MBE Mrs J Timms OBE Mr R A Wright
Secretary & Chief Executive	Ms R Waters
Charity number	1012485
Company number	2722134
Registered office	Unit 1-4 Priory Mews Monks Ferry Birkenhead CH41 5AZ
Auditor	Mitchell Charlesworth (Audit) Limited Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
Bankers	National Westminster Bank plc 32 Market Street Leigh Lancashire WN7 1DX
Investment advisors	RBC Brewin Dolphin 1 The Avenue Spinningfields Square Manchester M3 3AP

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THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

Introduction to NYAS Annual Report 2024- 2025 by Sir Mark Hedley Chair of NYAS:

This year has seen NYAS developing its work in accordance with its vision that no child or young person is ever alone or voiceless in the care system, the family court or where others are making decisions about their future that affects their lives. This work therefore covers children within the care system, young people leaving care, those at risk of entering the system as well as those caught up in fraught private law litigation between their parents and carers, over which of course they have no control. The numbers in each category seem to grow year upon year.

Our annual report sets out in detail all that NYAS has sought to do over the last year. Amongst that work, I would like particularly to mention three areas. Project Unity, which works in Wales with care- experienced young parents who want to give their children what they themselves too often did not receive, has proved both much appreciated and effective and we would want to see this spread across the whole of the UK. Side by Side is a support service for young people in care that we are determined to develop along with the Independent Visitor volunteer service to which much attention has been devoted. NYAS Campaigns, such as our My Things Matter campaign continues to resonate across the sector and with the public. In partnership, with MADLUG (Make a Difference Luggage) we campaign to end the practice of children in care being moved with their belongings in bin bags. Our ongoing campaign to ensure children are moved with dignity featured on both Radio 2 and BBC1 this year.

The most important resource of any effective charity is its people. NYAS has worked hard with its staff on pay and conditions as well as addressing effective training and maintaining the highest quality of work. Its people include its trustees who this year prepared the basis for the next 5 year Strategic Plan, focusing on Championing Rights of those we serve, Influencing Change in our areas of involvement and concern and Inspiring Trust through the maintenance of a sustainable organisation whose workings are both transparent and effective.

I take great pride therefore in introducing this annual report of NYAS. We work in areas of great public concern, and we are, for example, deeply aware that young people leaving care are amongst the few expected to be fully independent at 18 but who all too often are amongst the least equipped to be so. This report describes all our work, but we are also very aware of the risks and uncertainties that beset all charitable organisations working in today's culture. Next year will not lack its challenges.

Sir Mark Hedley
Chairman

Date: 4 September 2025

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2025

'The only people who have been consistent in my life are NYAS' (Young person in care)

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

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 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) (effective 1 January 2019)".

In 2024 – 2025 NYAS become the proud owner of their new HQ offices, providing a welcome space for all staff and visitors from mid-2025. In line with our environmental policy, we will continue to look at how we can improve our energy use, waste and recycling in our new offices, working towards our aim of net zero by 2030.

During 2024 - 2025 NYAS completed 7,412 to children's homes, making over 12,000 recommendations to improve the lives of young people in care to the care home managers. This came from feedback received from over 11,000 young people.

NYAS legal team were involved in 276 cases supporting 437 children through Rule 16.4 NYAS also conducted 860 independent return home interviews with young people who had gone missing from care. During 2024-2025 NYAS reported 440 safeguarding concerns.

2024 - 2025 saw NYAS Cymru staff continue its services with an annual income of £2.7m in 2024 – 2025 (£2.4m in 2023 – 2024).

NYAS Cymru's Project Unity programme of support for young mothers at risk of losing their children into the care system continues with its success and our aim is to see this award-winning support programme rolled out across England over the next financial year and beyond.

"Project Unity is doing amazing work across the whole of Wales, and we can clearly see the difference that the intensive support is making to the lives of young women and their children." - Welsh Government

The year ending 31st March 2025 continued to see an increase in revenue of 10% compared to the year ending 31st March 2024, with total revenue of £11,839,320. This is due to the retention and extension of existing contracts, as well as new contract gains. Key areas of growth in 2024 - 2025 continue to be in the provision of Reg 44 inspections, mental health advocacy, parental advocacy and the 'active offer' of advocacy across Wales, witnessing a growth in the number of young people receiving advocacy upon entering the care system in Wales.

'Thank you so much for your words and encouragement today. You really touched a part of my heart. I will forever remember you when I'm eventually rewriting the system!' – 17-year-old care experienced mum.

During 2024-2025, we successfully secured 13 tenders, (with an annual value of £693,182 and total contract length value of £1,679,859), winning 72% of those we applied for. Of the 13 contracts, 8 were for new services and 5 were renewals of existing work. Notably, our new contracts included innovative partnerships with NHS organisations to deliver mental health advocacy, alongside other core services.

The reports and visits from NYAS provided reassurance that children were safe. They also identified any concerns in respect of the provision. I would recommend using NYAS again' – Head of Children's Commissioning.

'I just wanted to thank you all for the wonderful and fantastic work NYAS do for children and young people' – Commissioner.

Background

At NYAS, we believe that every child and young person should be heard, feel safe and be involved in decisions being made about their lives.

We do this by delivering high quality rights-based socio-legal services to children, young people and vulnerable adults. These rights are set out in domestic law and international convention, in particular the provisions of the Children Act 1989, the United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR).

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

NYAS strives to ensure the rights of children and young people are upheld and will be

always on the side of the child.

NYAS delivers its services across England, Wales (NYAS Cymru) and parts of Scotland. NYAS Cymru statutory contracts and grants continue to increase mainly due to the number of young people accessing advocacy as their right upon entering the care system, under the 'active offer' of advocacy.

'SidebySide' care leavers' support programme continues to grow, supported through grants, trusts and dividends on investments. NYAS is committed to supporting care leavers in the first – and crucially important – twelve months as they transition from care to semi-independent or independent living. 2024 - 2025 saw 'SidebySide' being advanced through DfE (via Norfolk local authority) as well as through the volunteer programme. An independent evaluation found that young people developed strong, trusting relationships with mentors that differed significantly from relationships with statutory professionals and that practical and emotional support improved wellbeing. This is an excellent partnership for NYAS, and we will continue to nurture and expand other routes to roll out this critical support programme across all three countries in which we operate.

'You have given me the best 2024, even when I have been down. You are the best and nicest person I have ever known!' – young person writing about their NYAS SidebySide volunteer.

Our life-changing bursary scheme for care-leavers in England, the Knapman fund, has seen essential funding continuing to be offered to care leavers who have previously received a service from NYAS. The fund has supported care-leavers by purchasing driving lessons, furniture for their new accommodation, clothing for job interviews, bicycles for transportation, white goods, therapy and support for costs associated with education, training or employment opportunities. Bursaries for Welsh care leavers are being provided in partnership with Deloitte. In 2024 – 2025 a total of 76 bursaries were approved across England and Wales to a total value of £33,850

"Thank you for funding my books. This means the world to me. Thank you for setting the tone to lots of other organisations that's there needs to be more support on offer to care leavers in order to do further studies." – Young person at college, funded through the Knapman Fund for study books.

Staffing and Systems

The continued impact of the recent pay and reward structure implemented in NYAS has seen the staff turnover rate decrease significantly from 24% to just under 17%. The transparency of this work has been welcomed by all staff and enabled improved resource planning and budgeting. Alongside the pay and reward review we completed a bi-annual staff survey which again showed improvements across all areas with an 82% completion rate.

New systems have been purchased during 2024-2025 which are moving forward in their delivery and implementation. These include -

- Recruitment system
- Legal system
- Donor management system

During 2024-2025 our award winning and highly commended 'My Things Matter' campaign confirmed 74 local authorities pledging to work with NYAS and MADLUG (Make a Difference Luggage) to respect the belongings of the young person who is being moved to a different placement. NYAS Cymru launched My Things Matter in the Senedd in March 2025 which was a resounding success. This resulted in additional local authorities signing up to the NYAS pledge.

'My Grandfathers pictures got lost when I moved, along with some really important files. It took me two and half years to get my files back from the local authority but my grandfather's pictures were lost forever!' – young person's experience of moving placement.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

- As of March 2025, 7,940 bags have been provided to children and young people who move homes in care via the campaign partnership with Madlug across England and Wales (6,440 England, 1,500 Wales).
- In March 2025, NYAS Cymru held a successful 'My Things Matter' event in the Senedd, sponsored by Julie Morgan MS.

The exposure of My Things Matter from the Senedd continues to grow with both BBC Radio and TV interviews regarding the work of NYAS. We have also experienced increases in website traffic, increases in donations and volunteer applications.

'I felt like I had no identity, everything I owed was in a bin bag. I felt like nobody cared!' – Beth aged 20

The appointment of a Director of Policy and Influencing took place in 2024 – 2025 which delivered a step change in the pace and effectiveness of key public sector relationships. Members of the NYAS exec team have joined various DfE steering groups, all party parliamentary groups (APPG) and currently co-chair the children in care and care leavers alliance.

The NYAS young person's advisory group (YPAG) and campaigns advisory group (CAG) have been refreshed which will continue past this year and on into 2025-2026 to encourage more care experienced young people to help shape our future campaigns and work programmes and share their life experiences with us in confidence.

'Winning this case will profoundly impact my education going forward and it would not have been possible without your help. Please accept my heartfelt thanks for your unwavering support and dedication – Stage 2 complaint – young person – access to education

This enables NYAS to really understand the impact and importance of our work and we are forever grateful to the YPAG and the CAG. Our campaign and influencing work is a key part of NYAS and will continue to grow and strengthen in the next financial year. It is imperative that NYAS remains representing the voice of the child and continues to invest in this area next year and beyond.

'Keep being there for us – keep challenging the system for us – keep being our voice! Change is coming!' – young person working with NYAS.

In 2024 – 2025 NYAS Cymru was successful in a bid for TAIH funding, taking three groups of care experienced young people to different countries around the world to deepen their understanding of human rights and in particular the UNCRC and children's rights. Taith is an international learning exchange programme established to create life-changing opportunities for people in Wales to learn, study and volunteer all over the world. The Taith funding has been secured this financial year to enable the planning of three trips during 2025 – 2026. The trips will take young people to Edinburgh, Geneva and New York to the United Nations – the heart of the UNCRC. A fabulous opportunity to see and hear about children's rights as well as sightseeing and team building.

In 2024 – 2025 work commenced on a new five-year strategic plan complete with updated aims, purpose and promise. Internally the plan has had a soft launch this year with a full external launch planned for the 2025 September AGM. The five-year plan will set out the vision for NYAS services up to and including 2030, putting the voice of and influence of care-experienced children and young people at the centre of all we do, and recognising the work NYAS is delivering for adults and families. It will allow for growth in these areas as well as the ever-increasing demands for mental health, peer and parent advocacy.

'The young person told me I am one of the nicest people he ever met and that he would repay me one day!' – NYAS Independent Visitor

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

Developing a new five-year strategic plan will enable NYAS to plan for a longer-term investment strategy and resource growth. During the planning and consultation sessions throughout 2024-2025 a refreshment of our vision and purpose was agreed, which sits at the heart of everything we do.

Our Vision

No child or young person is ever alone or voiceless in the care system, in the family court or where others are making decisions about their future that affect their lives.

Our Purpose

Our purpose is to prevent and end social injustices faced by children (particularly care experienced children), young people and vulnerable adults. At NYAS we respect, promote and protect these rights through the provision of advocacy, early interventions, independent legal representation and influencing systemic change.

Objectives and Activities

In formulating the policies and objectives the Trustees have had due regard for the Charity Commission's revised public benefit guidance.

The main aim of NYAS is to ensure the delivery of high-quality rights-based socio-legal services. These are formulated around a framework of children and vulnerable adults' rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR).

Our key strategic aims are:

CHAMPION RIGHTS:

Championing the rights and welfare of children and young people who are or have been in care or who are without legal representation.

INFLUENCE CHANGE:

Campaigning, lobbying and influencing laws and public policy relating to children and young people (especially those in, at risk of or leaving care).

INSPIRE TRUST:

Maintain a sustainable organisation to deliver our main strategic aims.

Strategic report

The description under the headings "Key Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Key Achievements and performance

2024 – 2025 has seen NYAS continue to support vulnerable children and young people to express their wishes and feelings at key points in their lives. They are children and young people who may be in care or leaving care, subject to child protection plans and may have disabilities. NYAS has also delivered adult services including mental health advocacy, peer mentoring and parent advocacy.

'I liked having you to talk to because when I speak to anyone else, they didn't listen but with you, you always listened to me' – young person to a NYAS advocate.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
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FOR THE YEAR ENDED 31 MARCH 2025

NYAS Services

- Core statutory Advocacy – issue based, residential advocacy, IMHA – Independent Mental Health Advocacy)

'I was so happy to have you to speak to. You really did listen, and you followed through on what you said you were going to do' – young person's feedback about his advocate.

- Return interviews within 72 hours for children and young people who have gone missing.

'I'm impressed you've been out to see me so quickly!' 'He was very positive about you and really liked the fact that you are not a social worker!' – young person and local authority social worker.

- Peer mentoring and peer advocacy programmes – NYAS Cymru
- Free and confidential national helpline and 'safety net' helpline service – funded through DfE.

'The NYAS helpline is more than just a helpline – it is a 'lifeline' – comment from a helpline user.

- Visits to children's homes under the Regulation 44 (England) and Regulation 32 (Wales) regime

'Always engages and listens to staff and young people when she visits. The young person even invited her to stay for tea and was very happy when she accepted the invite – Care home manager about a Reg 44 visitor.

- SidebySide care leavers support programme (offered for up to 12 months when leaving care)
- Project Unity Wales – supporting care experienced young mums with children at risk of entering the care system.

"Project Unity helped me to get to the place where I could be the best mum I could be, as well as giving me the support to build my self-esteem and confidence in dealing with different statutory agencies." Parent.

- Collaboration and partnership with key stakeholders including – but not limited to – CAFCASS, Legal Aid, Local and National Government representatives, delivery partners and other organisations.
- Working with NYAS Campaigns Advisory Group (CAG) of young people, helping us to shape future campaigns and the YPAG (Young Persons Advisory Group) of young people who help and advise NYAS on what we do – keeping us focused on what is important to them and what will help change their lives and futures

'NYAS goes above and beyond the call of duty. You can tell how important their work is to them – they provide such a wonderful and empowering service – thank you!' – young person.

- National Independent Visitor and Volunteer programmes with over 500 NYAS volunteers involved in directly supporting young people.

'Her confidence is improving and it's thanks to people like you who show her that the world can be a lovely place and that adults can be too' – Foster carer feedback to a NYAS volunteer.

- Interchange students – Annual provision of university placements for degree students conducting research on our behalf. This valuable research feeds directly into how we shape our programmes of work and projects.
- Continuous programme of mandatory and voluntary staff training - to ensure all staff have the correct skills and knowledge to support children, young people and vulnerable adults. The learning and development team continues to develop new and relevant courses for both internal and external learners.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

'Throughout the entire process I was continually impressed by your professionalism, thoroughness and the genuine care you showed for my situation. You not only provided exceptional legal counsel, but you also offered emotional support and reassurance during some very challenging times' – Rule 16.4 case feedback.

Key Achievements – Legal Services.

Team Growth & Case Load Expansion

In response to the significant rise in private law proceedings under **Rule 16.4 FPR**, NYAS has recruited additional legal staff and guardians during 2024 - 2025. This rule empowers the court to appoint NYAS as a Children's Guardian to independently represent a child when conflict or complexity in a case prevents adequate advocacy by adult parties. As such, our enhanced capacity during this financial year has ensured more children receive robust, independent representation.

'I don't know if such things are done, but I want to express how impressed I have been with NYAS legal on this very difficult case' – Barrister regarding a NYAS Caseworker

A new legal case management system has been selected and piloted, with plans for partial or full implementation by the end of the 2025 financial year. This upgrade promises improved data transparency, operational efficiency, and audit-readiness.

System enhancements have facilitated better access to case information and more consistent legal outcomes. Audit findings reflect higher quality standards—evidence of ongoing improvements. Meanwhile, the increased team allows more children to be served effectively.

'I am incredibly grateful for all the hours of hard work and meticulous preparation that went into building a strong case. I now feel confident and well-represented every step of the way' – parent in 16.4 case

As is often the case with emotionally charged Rule 16.4 work, we experienced a rise in complaints from litigants in person (LIPs) dissatisfied with case outcomes. Unfortunately, this has led to an increase in the number of subject access requests (**SARs**). While manageable, responding to these requests diverts legal resources away from frontline child representation which impacts on the legal team in general.

Family law cases requiring independent advocacy continue to rise. During 2024–25, NYAS represented approximately 276 families, representing 437 children in private law proceedings involving parental separation and child arrangements. This aligns with our five-year strategy to expand service provision and deepen collaboration with CAFCASS, further detailed in our upcoming 2025–2030 Strategic Plan.

Our legal team continues to contribute to the Helpline service on offer via NYAS by offering advice to young people and care leavers. Areas of support often include sibling contact, transition to adult services, safeguarding, special guardianship, restriction of liberty orders, and discharge of care orders.

Financial review

Our principal funding sources continue to be dependent on contracts with local authorities, health trusts and independent providers for the provision of advocacy, independent visitor services and the Legal Aid Agency for the provision of separate representation and legal advice.

Other funding sources include grant making bodies, individual donors, and corporates as well as private sector clients for whom we are delivering mental health advocacy and Reg.44 visits. This year the percentage of public to private funding stands at 70% to 30%. An increase in our fundraising activities enables unrestricted funds to be allocated to non-statutory charitable activities such as the 'Knapman Fund', given to care leavers to provide financial assistance to better their future prospects. Fundraising is an integral part of operations as it enables core charitable aims to be funded such as the policy and influencing work, which ensures NYAS works at a national level with key policy makers, contributing to debates, calls for evidence, representing children and young people when decisions are being taken that directly affect their current and future lives.

In accordance with best practice regarding payments to suppliers, NYAS ensures that we always pay to terms.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Fundraising activities undertaken by the charity involve individual giving, supporter-led fundraising from challenge events, and grants from trusts, foundations and government agencies. Where we make fundraising appeals directly to the public, we follow the Code of Fundraising Practice and always ensure our actions are compatible with the code values as well as NYAS values. NYAS is an organisation registered with the Fundraising Regulator. NYAS does not contract the services of professional fundraisers or commercial partners. In 2024-2025 we did not receive any complaints related to fundraising activities.

Funders, stakeholders and sponsors

We would like to express our heartfelt gratitude to local authorities, government departments, charitable bodies, companies and individuals for their funding to help NYAS to ensure care-experienced children, young people and adults in vulnerable situations are heard, safe and involved in decisions made about their lives. We have been supported during 2024–2025 by individuals undertaking challenge events such as 10k runs, half marathons and marathons, all raising sponsorship for NYAS. As well as this we have been the chosen charity of the year for Deloitte in Wales and this has had a significant and positive affect on the young people we support in Wales, with Deloitte and NYAS staff volunteering their time together within the community to support care leavers on Christmas day, serving Christmas lunches and providing gifts for them and much more. NYAS recognises the value of volunteering and partnership in fundraising and the differences they can bring to the lives of our young people and are incredibly grateful to Deloitte and their team.

We are also hugely grateful to all our grant funders during this year including: -

- Welsh Government
- The Eveson Trust
- Taith
- The National Lottery Community Fund
- Englefield Charity
- Cambridgeshire Community Foundation
- Police & Crime Commissioner South Wales
- LCVS Community Impact Fund
- Wokingham Charities United
- Mary Homfray Charitable Trust
- Bartle Foundation

We are also grateful for all the support we received during the Christmas 'Big Give' challenge. This includes our thanks to our 'Big Give' champion match funder, the Steve Morgan Foundation, songwriter Tom Grennan for providing an introduction into a NYAS video, as well as to **'Respect My Stuff'** charity who, on the closure of their charity, donated their remaining funds to NYAS. Our Big Give Christmas challenge raised nearly £37,000 for NYAS. We will continue again this year, aiming to raise a minimum of £50,000 to ensure we deliver our services to all of those we support.

'NYAS is the major reason I am where I am today! Thank you doesn't seem enough to say but thank you for giving me hope and getting me back to life. Your help and guidance proved to be exactly what I required to get my life back on track – feedback to a NYAS Mental Health Advocate

Investment policy and performance

In addition to the aim to retain a prudent amount of reserves each year, the charity's funds have generally been required to be spent in the short term. The investment policy therefore has been to balance liquidity and the availability of funds whilst ensuring an appropriate level of return on the investment. RBC Brewin Dolphin continues to act as the charity's independent investment provider, managing the performance of the charity's fixed assets investments.

The invested assets delivered a total return of 4.6% (including both income and capital growth) in the year 31st March 2025, net of all fees and charges. The assets that outperformed the associated benchmark were the ARC Equity Risk ACI, which returned 2.3% over the same period.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The portfolio performed strongly for most of the year, supported by resilient economic growth and a moderation in both inflation and interest rates. However, performance was slightly affected in early 2025, when market concerns peaked around tariffs and U.S. international trade policy, placing some pressure on the portfolio during the first quarter.

Reserves policy

The trustees have established a reserves policy to ensure that the charity is able to meet its ongoing commitments and to safeguard its financial stability. The policy is reviewed annually in light of the charity's strategic objectives, operational risks, and expected future income and expenditure.

The charity aims to maintain unrestricted reserves at a level sufficient to cover at least three to six months of core operating costs. This level is considered appropriate to provide a buffer against any unforeseen financial challenges or delays in income.

Total reserves as at March 2025 are £3,609,440, (March 2024, £3,310,332) of which all are unrestricted.

Designated funds have been established to set aside unrestricted reserves for specific purposes that support the long-term aims of the charity. These funds are not restricted by donors but have been earmarked by the Trustees for planned or future expenditure. As at 31st March 2025 the following designated funds were in place.

Property Improvement Fund - £154,445 - to fund essential repairs and improvements to the recently acquired Priory Mews property, with the aim of bringing it up to operational standards.

Knapman Fund - £15,350 – to provide ongoing bursary support to care leavers who have previously received services from NYAS.

The free reserves currently stand at £3,042,244 at March 2025 (£2,786,111, March 2024) above policy expectations. Free reserves are calculated as total unrestricted reserves, less designated funds and fixed assets but includes investment portfolio.

Risk Management

The Board of Trustees has examined the major strategic business and operational risks that NYAS faces and confirms that policies, procedures and systems have been established so that necessary steps can be taken to manage those risks and to enable regular reports to be provided.

The Audit, Risk and Remuneration (AR&R) committee reports on high level risks to the Board of Trustees. A quarterly updated Risk Register is prepared by the Group CEO for review by the AR&R committee. An interdepartmental Safeguarding/ GDPR scrutiny committee chaired by the Director of Children's Services England and Head of Safeguarding feeds into the risk register, reporting directly to the Group CEO.

The trustees continue to be aware of the uncertainty caused by cuts in public spending and the challenges arising from changes in public sector funding. As always, NYAS responds by managing contracts robustly, introducing efficiency savings and growing alternative sources of funding through the steady growth of non-statutory funding secured through the Income Generation and Fundraising team. Demand led service delivery from NYAS relies on delivering to the highest quality standards and not compromising due to reductions in funding. With a change in government during 2024 and the outcome from current and future spending reviews it will be inevitable that NYAS will need to continue to focus on reducing its reliance on public sector funding.

The charity remains firmly committed to the mission of ensuring that children, young people and vulnerable adults are able to understand and influence decisions made about their lives by supporting them to have their wishes and feelings heard.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

Plans for the future

The trustees remain committed to ensuring that NYAS continues to support some of the most vulnerable children, young people, and adults; many of whom depend on statutory services that are under increasing pressure. In this challenging environment, the role of NYAS as an independent advocacy provider is more vital than ever. Our unique combination of legal and advocacy expertise enables us to ensure that individuals' rights are upheld and that their voices are not only heard but acted upon.

Over the next five years, our strategic priority is to ensure that all those eligible for our services can access them without barriers. Achieving this ambition will require us to meet emerging challenges with innovation, flexibility, and determination. Shifting political, economic and social landscapes will require NYAS to adopt agile, responsive systems supported by robust management information. These systems will help ensure our services remain efficient, high-quality, and impactful.

Research and influencing will continue to sit at the heart of our strategy. By undertaking timely, relevant research and sharing our findings in powerful and accessible ways, NYAS will strengthen its ability to drive change, both within the organisation and across the wider policy and practice landscape. This evidence-based approach will ensure that we remain a trusted voice in the sector and a strong advocate for those we serve.

The trustees believe that through continued investment in our people, systems, and strategic partnerships, NYAS will remain a resilient, forward-thinking organisation - one that consistently makes a tangible difference to the lives of those whose voices too often go unheard.

Structure, governance and management.

The charity is registered as a charitable company limited by guarantee, registered charity number 1012485 and is constituted under its memorandum and articles.

Governance, pay and remuneration is overseen by the AR&R committee reporting to the Board of Trustees, working closely with the Chief Executive and operating within the terms of our Memorandum and Articles of Association. The setting of pay and remuneration for the charity's key management personnel is based on a job evaluation methodology that encompasses the requirements, demands and content of each role across numerous factors. The scores are then benchmarked against both market rates and similar scoring internal jobs to determine the salary range.

The Board of Trustees follows a routine of closely monitoring and reviewing its effectiveness at its quarterly meetings and through careful application of any advice contained within the management letter provided as part of the annual audit.

NYAS seeks to ensure the Board of Trustees continually comprises of individuals who contribute a range of skills and expertise relevant to the monitoring, guidance and development of the charity. NYAS is particularly fortunate to have trustees who bring financial, commercial, legal and social work together with extensive academic knowledge and experience.

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:

Sir M Hedley (Chair)

Ms S Ancliffe KC (Co-Opted 13 November 2024)

Mr M Best

Mr S R Cormack

Ms M Cover

Mr N Galloway

Mr R Jones MBE

Mrs J Timms OBE

Mr R A Wright

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

Appointment of trustees follows a skills audit which is conducted periodically to address any gaps in the Board of Trustees' expertise. The appointment process is initiated through an established network of business, legal, voluntary and academic sector contacts and a formal recruitment process.

Potential trustees with the appropriate expertise and experience are given the opportunity to meet the Chair, the Group Chief Executive, other Board of Trustee members and to visit the Charity Headquarters or services which may be local to them. Appointment is made after attendance at a full meeting of the Board. None of the trustees have any beneficial interest in the company. All trustees are members of the company and guarantee to contribute £1 in the event of it winding up.

Induction and training of trustees

New trustees are provided with an induction pack containing background information about the work of the Charity and a copy of the NCVO's 'Good Trustee Guide'. An induction programme is matched to their individual needs and includes copies of the most recent annual report and accounts, current financial records and accounting systems, organisational structure charts, young people's feedback reports and operating practices.

Induction and on-going trustee training is provided via internal/external training courses, webinars and opportunities to interact directly with NYAS exec team and associated staff including the training team. All trustees receive training in safeguarding, GDPR and equality, diversity and inclusion.

Organisational structure and decision-making

The Group Chief Executive and Finance Director report regularly to the Board of Trustees. The Group Chief Executive has delegated authority to make strategic decisions on behalf of the board and NYAS. With the support of her Executive management team, they will make operational management decisions.

The Board of Trustees makes staff appointments and salary decisions at Group CEO level. Strategic policy decisions are referred to them for information/approval.

The Board of Trustees is responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the year ended. The Board of Trustees is responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Senior Management

Rita Waters, Company Secretary and Group Chief Executive.

Auditor

In accordance with the charitable company's articles, a resolution proposing that Mitchell Charlesworth (Audit) Limited be reappointed as auditor of the charitable company for the year ending 31 March 2025 was agreed during the AGM.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Mr R A Wright
Trustee/Treasurer
Dated: 4 September 2025

Ms R Waters
Secretary
Dated: 4 September 2025

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, who are also the directors of The National Youth Advocacy Service 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 essential 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.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE

Opinion

We have audited the financial statements of The National Youth Advocacy Service (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's 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 the 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. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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 inconsistent 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 is 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 trustees 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (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 the 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 NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

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 engagement partner 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, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- 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.

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 that 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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

Use of our report

This report is made solely to the charitable company's members, 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 charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Anita Mason BA (Hons) BFP FCA (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth (Audit) Limited**

4 September 2025

**Accountants
Statutory Auditor**

Suites C,D,E, & F
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<u>Income from:</u>					
Donations and legacies	3	44,641	55,055	99,696	33,056
Charitable activities	4	10,627,381	1,031,394	11,658,775	10,705,322
Investments	5	80,850	-	80,850	36,017
Total income		10,752,872	1,086,449	11,839,321	10,774,395
<u>Expenditure on:</u>					
Raising funds	6	126,849	-	126,849	129,432
Charitable activities	7	10,382,104	1,086,449	11,468,553	10,438,424
Total expenditure		10,508,953	1,086,449	11,595,402	10,567,856
Net operating surplus/(loss)		243,919	-	243,919	206,539
Net gains/(losses) on investments	12	55,189	-	55,189	210,151
Net movement in funds		299,108	-	299,108	416,690
<u>Reconciliation of funds</u>					
Fund balances at 1 April 2024		3,310,332	-	3,310,332	2,893,642
Fund balances at 31 March 2025		3,609,440	-	3,609,440	3,310,332

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year - 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	20,523	12,533	33,056
Charitable activities	4	9,787,387	917,935	10,705,322
Investments	5	36,017	-	36,017
Total income		9,843,927	930,468	10,774,395
<u>Expenditure on:</u>				
Raising funds	6	129,432	-	129,432
Charitable activities	7	9,507,956	930,468	10,438,424
Total expenditure		9,637,388	930,468	10,567,856
Net operating surplus/(loss)		206,539	-	206,539
Net gains/(losses) on investments	12	210,151	-	210,151
Net movement in funds		416,690	-	416,690
Reconciliation of funds				
Fund balances at 1 April 2023		2,893,642	-	2,893,642
Fund balances at 31 March 2024		3,310,332	-	3,310,332

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	13		1,945		32,766
Tangible assets	14		395,456		12,455
Investments	15		1,929,839		1,886,464
			<u>2,327,240</u>		<u>1,931,685</u>
Current assets					
Accrued income - Legal		599,312		533,306	
Debtors	17	1,698,358		1,665,963	
Cash at bank and in hand		705,173		941,470	
		<u>3,002,843</u>		<u>3,140,739</u>	
Creditors: amounts falling due within one year	18	<u>(1,677,493)</u>		<u>(1,708,325)</u>	
Net current assets			1,325,350		1,432,414
Total assets less current liabilities			3,652,590		3,364,099
Provisions for liabilities	20		<u>(43,150)</u>		<u>(53,767)</u>
Net assets			<u>3,609,440</u>		<u>3,310,332</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	22	169,795		479,000	
General unrestricted funds		<u>3,439,645</u>		<u>2,831,332</u>	
Total unrestricted funds			<u>3,609,440</u>		<u>3,310,332</u>
Total charity funds			<u>3,609,440</u>		<u>3,310,332</u>

The financial statements were approved by the Trustees on 4 September 2025

Mr R A Wright
Trustee/Treasurer

Company registration number 2722134

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	27		61,025		100,137
Investing activities					
Purchase of tangible fixed assets		(389,985)		(3,642)	
Purchase of investments		(630,827)		(769,478)	
Proceeds from disposal of investments		626,282		730,229	
Movement in investment cash held		16,358		50,643	
Investment income and bank interest received		80,850		36,017	
Net cash (used in)/generated from investing activities			(297,322)		43,769
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(236,297)		143,906
Cash and cash equivalents at beginning of year			941,470		797,564
Cash and cash equivalents at end of year			705,173		941,470

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The National Youth Advocacy Service is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 1-4 Priory Mews, Monks Ferry, Birkenhead, CH41 5AZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, 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 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 accounts have been prepared under the historical cost convention modified to include 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 accounts, 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 accounts.

1.3 Charitable funds

Funds held by the charity are:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

1.4 Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income from donations and grants, including capital grants, and contract income is included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in income of restricted funds when receivable.

Voluntary income includes discretionary grants for projects, goods and services where no service agreement or contract exists.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the statement of financial activities under the heading charitable activities.

For legacies, entitlement is the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification made by the executors to the charity that a distribution will be paid or when a distribution is received from the estate. Interest is included when receivable by the charity.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

Raising funds

These represent costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs and support costs are allocated to charitable activities in the SOFA based on staff numbers (see note 8).

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Software	33% pa on a straight line basis
----------	---------------------------------

1.7 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.

All assets costing more than £1,000 are capitalised at cost.

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

Long leasehold Property	Not depreciated
Computer equipment	33% p.a. on a straight line basis
Fixtures, fittings & equipment	20% p.a. on a straight line basis

The value of leasehold property is shown at valuation and will be subject to impairment reviews as appropriate.

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.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

1.10 Accrued income

Legal cases in progress or completed but unsettled are valued at the amount of anticipated receipt from the Legal Aid Agency or opponent, net of any payments on account, and are shown as accrued income.

1.11 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

1.12 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.

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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

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.

1.13 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

1.14 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.

1.15 Retirement benefits

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

1.16 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.17 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is also able to partially recover Value Added Tax. Expenditure that is not recoverable by the charity is recorded in the accounts inclusive of VAT.

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.

The provision for property dilapidations relating to the charity premises remains outstanding and has been decreased to £43,150 (2024: £53,767).

Accruals include legal costs relating to ongoing cases of £110,999 (2024:Nil).

Based on previous claims experience, a provision is held against the value of legal cases in progress to reflect the uncertainty of fully recovering the accrued value of older matters. The amount required now, however, is relatively small as this is a legacy issue which is largely discharged.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £
Donations and gifts	44,641	55,055	99,696	20,523	33,056

Performance related grants are disclosed in note 4.

4 Charitable activities

	Children's Services £	Legal Services £	Total 2025 £	Total 2024 £
Income from charitable activities	9,593,554	1,083,767	10,677,321	9,877,192
Performance related grants	981,454	-	981,454	828,130
	10,575,008	1,083,767	11,658,775	10,705,322
Analysis by fund				
Unrestricted funds	9,543,614	1,083,767	10,627,381	
Restricted funds	1,031,394	-	1,031,394	
	10,575,008	1,083,767	11,658,775	

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

(Continued)

For the year ended 31 March 2024

	Children's Services £	Legal Services £	Total 2024 £
Income from charitable activities	8,951,783	925,409	9,877,192
Performance related grants	828,130	-	828,130
	<u>9,779,913</u>	<u>925,409</u>	<u>10,705,322</u>
Analysis by fund			
Unrestricted funds	8,861,978	925,409	9,787,387
Restricted funds	917,935	-	917,935
	<u>9,779,913</u>	<u>925,409</u>	<u>10,705,322</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	61,585	20,172
Interest received	19,265	15,845
	<u>80,850</u>	<u>36,017</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, and grants	7,628	11,439
Other fundraising costs	3,451	-
Staff costs	105,772	108,543
Fundraising and publicity	116,851	119,982
Investment management - Brewin Dolphin	9,998	9,450
	126,849	129,432

The cost of seeking donations and grants, including related staff costs, shown above incorporates obtaining performance related grants disclosed in note 4.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

7 Charitable activities

	Children's services £	Legal services £	NYAS helpline £	Total 2025 £	Total 2024 £
Staff costs	5,447,993	776,776	125,926	6,350,695	5,710,500
Direct charitable expenditure	3,345,649	89,717	8,349	3,443,715	3,192,266
	8,793,642	866,493	134,275	9,794,410	8,902,766
Share of support costs (see note 8)	1,446,560	162,590	46,543	1,655,693	1,516,558
Share of governance costs (see note 8)	18,450	-	-	18,450	19,100
	10,258,652	1,029,083	180,818	11,468,553	10,438,424
Analysis by fund					
Unrestricted funds	9,172,203	1,029,083	180,818	10,382,104	
Restricted funds	1,086,449	-	-	1,086,449	
	10,258,652	1,029,083	180,818	11,468,553	

Included in Direct Charitable Expenditure are payments to partners of £504,727 (2024: £468,144) in respect of the Priory advocacy contract. Also included are payments to self employed of £2,049,426 (2024: £1,981,748).

For the year ended 31 March 2024

	Children's services £	Legal services £	NYAS helpline £	Total 2024 £
Staff costs	4,886,720	707,810	115,970	5,710,500
Direct charitable expenditure	3,096,869	83,055	12,342	3,192,266
	7,983,589	790,865	128,312	8,902,766
Share of support costs (see note 8)	1,314,849	156,885	44,824	1,516,558
Share of governance costs (see note 8)	19,100	-	-	19,100
	9,317,538	947,750	173,136	10,438,424
Analysis by fund				
Unrestricted funds	8,387,070	947,750	173,136	9,507,956
Restricted funds	930,468	-	-	930,468
	9,317,538	947,750	173,136	10,438,424

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	1,017,037	-	1,017,037	922,232	-	922,232
Depreciation and amortisation	37,806	-	37,806	77,272	-	77,272
Premises and office costs	260,864	-	260,864	341,363	-	341,363
Other costs	339,986	-	339,986	175,691	-	175,691
Audit fees	-	9,150	9,150	-	8,712	8,712
Accountancy	-	9,300	9,300	-	10,388	10,388
	<u>1,655,693</u>	<u>18,450</u>	<u>1,674,143</u>	<u>1,516,558</u>	<u>19,100</u>	<u>1,535,658</u>
Analysed between Charitable activities	<u>1,655,693</u>	<u>18,450</u>	<u>1,674,143</u>	<u>1,516,558</u>	<u>19,100</u>	<u>1,535,658</u>

The above costs are the central head office overheads of the charity which do not reflect or include costs attributable to the delivery of specific services of the charity. These have been allocated to charitable activities (in note 7) on the basis of direct staff numbers. Governance costs are allocated to children's services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and trustees were reimbursed expenses totalling £2,150 during the year (2024: trustees reimbursed expenses of £398).

10 Auditors' remuneration

The analysis of auditor's remuneration is as follows:

	2025	2024
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>9,150</u>	<u>8,712</u>
All other non-audit services	<u>9,300</u>	<u>10,388</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Children's Services	189	175
Legal Services	21	21
NYAS Helpline	6	6
Operational	42	42
	<u>258</u>	<u>244</u>

Employment costs

	2025 £	2024 £
Wages and salaries	6,543,889	5,922,071
Social security costs	569,349	496,761
Other pension costs	360,266	322,443
	<u>7,473,504</u>	<u>6,741,275</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2025 Number	2024 Number
In the band £60,001 - £70,000	2	1
In the band £70,001 - £80,000	4	3
In the band £80,001 - £90,000	-	-
In the band £90,001 - £100,000	-	1
In the band £100,001 - £110,000	1	-
	<u>7</u>	<u>5</u>

12 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	15,458	191,325
Sale of investments	39,731	18,826
	<u>55,189</u>	<u>210,151</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

13 Intangible fixed assets

	Software £
Cost	
At 1 April 2024	302,223
Disposals	(53,793)
At 31 March 2025	248,431
Amortisation	
At 1 April 2024	269,457
Amortisation charged for the year	30,822
Disposals	(53,793)
At 31 March 2025	246,486
Carrying amount	
At 31 March 2025	1,945
At 31 March 2024	32,766

14 Tangible fixed assets

	Long leasehold Property £	Computer equipment £	Fixtures, fittings & equipment £	Total £
Cost				
At 1 April 2024	-	87,718	7,282	95,000
Additions	384,555	1,166	4,264	389,985
Disposals	-	(50,722)	(467)	(51,189)
At 31 March 2025	384,555	38,162	11,079	433,796
Depreciation				
At 1 April 2024	-	79,011	3,534	82,545
Depreciation charged in the year	-	5,479	1,505	6,984
Eliminated in respect of disposals	-	(50,722)	(467)	(51,189)
At 31 March 2025	-	33,768	4,572	38,340
Carrying amount				
At 31 March 2025	384,555	4,394	6,507	395,456
At 31 March 2024	-	8,707	3,748	12,455

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

15 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
Cost or valuation			
At 1 April 2024	1,865,262	21,202	1,886,464
Additions	630,827	-	630,827
Valuation changes	15,458	-	15,458
Movement in cash	-	(16,358)	(16,358)
Disposals	(586,552)	-	(586,552)
At 31 March 2025	1,924,995	4,844	1,929,839
Carrying amount			
At 31 March 2025	1,924,995	4,844	1,929,839
At 31 March 2024	1,865,262	21,202	1,886,464

The total return (income generated plus capital growth) of the invested assets over the year to 31st March 2025, net of all costs and charges, was 4.6%. The assets outperformed the associated benchmark, ARC Equity Risk ACI, which returned 2.3% over the same period. The assets performed well over much of the reported year, driven by the continued themes of resilient economic growth, as well as both inflation and interest rates moderating. The portfolio value and performance did come under some pressure in the in the first quarter of 2025, as concerns around tariffs and US international trade policy peaked.

16 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,893,319	1,965,887
Equity instruments measured at fair value through the SOFA	1,924,995	1,865,262
Carrying amount of financial liabilities		
Measured at amortised cost	902,438	689,466

Debt instruments includes bank and cash (including any cash held in investment portfolios), trade debtors and other debtors.

Equity instruments includes the market value of investments at the year end, see note 15.

Financial liabilities includes trade creditors, accruals and other creditors (excluding any amounts due to HMRC).

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	922,604	801,672
Other debtors	260,698	201,543
Prepayments and other accrued income	515,056	662,748
	<u>1,698,358</u>	<u>1,665,963</u>

18 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		41,582	158,145
Deferred income	19	733,473	860,714
Trade creditors		391,261	458,950
Other creditors		84,337	67,372
Accruals		426,840	163,144
		<u>1,677,493</u>	<u>1,708,325</u>

All Trade Creditors are settled within a maximum of 30 days from invoice date.

19 Deferred income

	2025	2024
	£	£
Other deferred income	<u>733,473</u>	<u>860,714</u>

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Total deferred income at 1 April 2024	860,714	666,410
Amounts received in year	733,473	860,714
Amounts credited to statement of financial activities	(860,714)	(666,410)
	<u>733,473</u>	<u>860,714</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

20	Provisions for liabilities	2025 £	2024 £
	Dilapidations	43,150	53,767

Movements on provisions:

	Dilapidations £
At 1 April 2024	53,767
Utilisation of provision	10,617
At 31 March 2025	43,150

The provision for property dilapidations of £43,150 relating to one of the charity premises remains outstanding at the year end.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds		Balance at 1 April 2024 £	Movement in funds		Balance at 31 March 2025 £
		Income £	Expenditure £		Income £	Expenditure £	
SSG Parent Advocacy	-	281,739	(281,739)	-	315,103	(315,103)	-
SSG Project Unity	-	339,116	(339,116)	-	381,244	(381,244)	-
SidebySide	-	71,239	(71,239)	-	23,593	(23,593)	-
IST Support Worker	-	8,180	(8,180)	-	2,060	(2,060)	-
Cardiff and Vale Parents Advocacy	-	103,221	(103,221)	-	181,110	(181,110)	-
SVYWO	-	74,054	(74,054)	-	80,404	(80,404)	-
Deloitte	-	-	-	-	55,055	(55,055)	-
Other restricted funds	-	52,919	(52,919)	-	47,880	(47,880)	-
	-	930,468	(930,468)	-	1,086,449	(1,086,449)	-

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

21 Restricted funds	(Continued)
<i>SSG Parent Advocacy</i> - to support Welsh Government's plans of reducing numbers of children entering the care system in Wales. The Parent Advocacy programme will also support parents to engage with social services through the provision of independent professional advocacy.	<i>SSG Project Unity</i> - to help break the cycle of children being born to care-experienced young mothers entering the care system in Wales This is achieved by helping them engage with services, access practical and emotional support and learn new life skills with the aim of keeping families together.
<i>Side By Side</i> is a project with volunteers, as mentors, to support care leavers through a programme which will help young people to bridge the gap between leaving care and finding their own way in the world, providing a broad range of support and mentoring. A grant was gratefully received in 2024/25 and fully spent during the year.	<i>IST support worker</i> - NYAS Cymru were funded to support Caerphilly Children's Services with the delivery of Family Meetings in the Intensive Support Team. The aim is to reduce the number of children who become looked after. The project looks to deliver an impartial and independent advocacy service to parents and legal guardians of children/young people under the age of 18, living within the Caerphilly County Borough Council area. The service is bespoke and dependent on the needs of the individual. Each intervention will involve working with a single individual, addressing any advocacy issues and attempting to bring them to a resolution.
The parent advocacy grant for Cardiff and the Vale Local Authority is from Welsh Government to support parents whose children are known to social services have support and intervention from an advocate with the aim of preventing children going into care.	SVYWO – is a 3 year grant programme from Welsh Government's youth work branch to ensure NYAS Cymru has in place a participation and engagement structure with young people in care and those leaving care. This funding supports our Young People's Advisory Group, Peer advocacy and peer mentoring training and helps shape all our service design and delivery in Wales. We comply with the youth work strategy for Wales to achieve this work.
Deloitte funding is made available for bursaries for young people and positive activities. Deloitte are our key corporate parents in Wales that raise funds throughout the year to support our work with young people in care, care leavers and families.	

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

22 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 1 April 2024 £	Movement in funds			Transfers £	Balance at 31 March 2025 £
		Income £	Expenditure £				Income £	Expenditure £			
Property purchase	-	-	-		379,000	379,000	-	(379,000)		-	-
Property improvements	-	-	-		100,000	100,000	-	(5,555)		60,000	154,445
Knapman	-	-	-		-	-	-	-		15,350	15,350
	-	-	-		479,000	479,000	-	(384,555)		75,350	169,795

Trustees had designated funds of £379,000 in the prior year to purchase property ensuring that the charity has suitable premises to operate and perform its charitable activities plus £100,000 to bring the property up to a suitable and required condition which has been increased by £60,000 in 2025, £5,555 of this was utilised in the year leaving a balance on property improvements of £154,445.

A further £15,350 has been designated in 2025 for the Knapman fund to provide ongoing bursary support to care leavers who have previously received services from NYAS.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

23 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £360,266 (2024: £322,443). Total employee and employer contributions totalling £42,682 (2024: £38,192) were payable to the fund at the balance sheet date and are included within creditors.

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	36,877	33,577
Between two and five years	28,339	65,216
	<u>65,216</u>	<u>98,793</u>

25 Company limited by guarantee

The National Youth Advocacy Service is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

26 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 Number	2024 Number
Key management personnel	<u>7</u>	<u>6</u>
	2025 £	2024 £
Aggregate remuneration	<u>628,134</u>	<u>535,819</u>

Amounts totalling £3,045 were paid to Document Direct in the year (2024: £72) in respect of dictation and transcription services. Document Direct is under common directorship of which Martyn Best has control and influence, all services were at standard market rates and conditions. Amounts outstanding at year-end totalled £362.

There were no other related party transactions in the year.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

27	Cash generated from operations	2025 £	2024 £
	Surplus for the year	299,108	416,690
	Adjustments for:		
	Investment income recognised in statement of financial activities	(80,850)	(36,017)
	Gain on disposal of investments	(39,731)	(18,826)
	Fair value gains and losses on investments	(15,458)	(191,324)
	Depreciation and impairment of tangible fixed assets	37,806	77,272
	Movements in working capital:		
	(Increase) in accrued income	(66,006)	(62,688)
	(Increase) in debtors	(32,395)	(352,388)
	Increase in creditors	96,409	64,347
	Increase in provisions	(10,617)	8,767
	(Decrease)/increase in deferred income	(127,241)	194,304
	Cash generated from operations	61,025	100,137

Accounts

Charity Registration No. 1012485

Company Registration No. 2722134 (England and Wales)

THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Sir M Hedley (Chair) Mr M Best Mr S R Cormack (appointed 28th February 2024) Ms M Cover Mr N Galloway Mr R Jones MBE Mrs J Timms OBE Mr R A Wright
Secretary & Chief Executive	Ms R Waters
Charity number	1012485
Company number	2722134
Registered office	Tower House 1 Tower Road Birkenhead Wirral CH41 1FF
Auditor	Mitchell Charlesworth (Audit) Limited Suite 5.1 Tempest 12 Tithebarn Street Liverpool L2 2DT
Bankers	National Westminster Bank Plc 32 Market Street Leigh Lancashire WN7 1DX
Investment advisors	RBC Brewin Dolphin 1 The Avenue Spinningfields Square Manchester M3 3AP

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE CONTENTS

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THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

Introduction to NYAS Annual Report 2024- by Sir Mark Hedley Chair of NYAS:

I am very proud of NYAS as it stands today and its beginnings. Originating 45 years ago, pioneering independent advocacy for children and young people going through care-related court proceedings, NYAS as we know it today, was born in 1992 and now proudly stands as the largest provider of independent advocacy services and a leading children's rights charity.

There remains much work to do to ensure all children, young people and adults in vulnerable situations have their wishes and feelings heard, understood, and acted upon. The number of children and young people entering the care system each year continues to rise and the impact of the trauma they experience persists. During this accounting period, we have tirelessly campaigned and engaged with Governments to bring about positive change for care-experienced children and young people. Some key highlights include:

- In September 2023, NYAS responded to the all-party parliamentary group for care-experienced children and young people inquiry into corporate parenting, which followed the 'Stable Homes, Built on Love' proposal from the UK Government. We called for corporate parenting responsibilities to be made a statutory duty for all public bodies and for the UK Government to learn from the Welsh Corporate Parenting Charter by making a 'promise' to children and young people from corporate parents.
- In October 2023, NYAS Cymru published our 'Trust Us to Care' campaign, demanding change to the discrimination faced by care experienced mothers and the cycle of children of care-experienced mothers being taken into care. The campaign calls on all Welsh local authorities, third sector providers and Welsh Government to remove barriers and stigmatization that young women face from the broken systems around them.
- In December 2023, NYAS responded to the UK Government's consultation on the proposed National Standards for Advocacy and Statutory Guidance in England, utilising expertise from staff across our services, putting forward the voice of young people through our campaigns advisory group and data from our helpline and case management system.

The need for our services continues to grow. The continued cost of living crisis, on the back of the recovery from the pandemic, has continued disproportionately to impact children and young people in care and vulnerable adults. NYAS services and dedicated helpline have continued to expand, to meet this increased demand. Our legal team also acts for children caught in intractable family disputes involving the adults who care for them, usually parents. NYAS has developed considerable specific expertise across the sector, which is now widely recognised amongst local authorities, UK and Welsh government departments and the Family Court, as well as other charities involved with children and young people.

As we reported last year there have been significant financial challenges over the year. However, our revenue has grown over that period, and we have shown better than expected results. This has been done not only by negotiating price increases in our contracts and expanding their range but also through expert financial management, assisted by a recognition amongst all budget-holders that sound finances really matter and must be achieved.

Of course, financial challenges remain and are likely to do so for so long as restraint dominates the policies of our public finances. However, as a charity with well over twice as many volunteers as paid staff, we remain able to deliver key services at the grassroots even when money is very tight.

Our report sets out in detail both the work that we have been doing and also what still needs to be done, along with our financial position. We are going to conduct a skills analysis of our Board of Trustees, where we have already strengthened our business acumen and hope to recruit in other areas. We remain optimistic that NYAS has a positive contribution to make to some of the neediest members of our society, who are also the only ones expected to be independent whilst teenagers.

.....
Sir Mark Hedley
Chairman

Date:

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

“You were my voice today, thank you from the bottom of my heart. Thank you so much”

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 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) (effective 1 January 2019)".

2023 - 2024 continued to see NYAS further adapting to an agile working model across Scotland, England and Wales. We continue to support our local communities by taking space in community hubs when required. Our working model going forward is a blended approach of hybrid, home and face to face working to suit commissioners, staff and, most importantly, the individuals we support.

2023 - 2024 saw NYAS Cymru continue its services and staff with an annual income of £2.4m in 2023 – 2024 (£2.4m in 2022 – 2023).

NYAS Cymru's Project Unity programme of support for young mothers at risk of losing their children into the care system continues with its success and our aim is to see this award-winning support programme rolled out across England and Scotland over the next financial year and beyond.

“Project Unity is doing amazing work across the whole of Wales, and we can clearly see the difference that the intensive support is making to the lives of young women and their children.” - Welsh Government

“Project Unity helped me to get to the place where I could be the best mum I could be, as well as giving me the support to build my self-esteem and confidence in dealing with different statutory agencies.” Parent.

The year ending 31st March 2024 continued to see an increase in revenue of 5% compared to year ending 31st March 2023, with total revenue of £10,774,395. This is due to the retention and extension of existing contracts, as well as new contract gains. Key areas of growth in 2023 - 2024 continue to be in the provision of Reg 44 inspections, mental health advocacy, parental advocacy and the 'active offer' of advocacy across Wales, witnessing a growth in the number of young people receiving advocacy upon entering the care system in Wales.

The value of tenders awarded in 2023-2024 is £1,475,082 with an overall increase in whole term value of tenders of 29% when compared to 2022 – 2023. Of the 16 tenders awarded during 2023 – 2024 six were for new business and ten were retenders. Grant success of £828,130 was achieved during the year which will enable NYAS to continue in its mission to improve on delivering its charitable aims.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Background

At NYAS, we believe that every child and young person should be heard, feel safe and be involved in decisions being made about their lives.

We do this by delivering high quality rights-based socio-legal services to children, young people and vulnerable adults. These rights are set out in domestic law and international convention, in particular the provisions of the Children Act 1989, the United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR).

NYAS strives to ensure the rights of children and young people are upheld and will be 'always on the side of the child'.

"I didn't feel anxious as I usually do you made me feel calm as you greeted me with a smile, you made me feel happy when we left as you were so smiley". - Young Person to NYAS Cymru Advocate

NYAS delivers its services across England, Wales (NYAS Cymru) and parts of Scotland. NYAS Cymru statutory contracts and grants continue to increase mainly due to the number of young people accessing advocacy as their right upon entering the care system, under the 'active offer' of advocacy.

"Use this service because it helps. When you go into a meeting with an Advocate it is a very different experience, and things happen." – young person accessing advocacy in NYAS Cymru

NYAS Cymru offers an award-winning programme of support to parents with children at risk of entering the care system. This support is offered under the 'Project Unity' programme, recognised and funded through Welsh Government.

"We have been through hell and back with Social Services" – It was hard, but having you made things easier to understand and talk to. We know now why they had to be there but are happy they have gone now. Thank you for helping us to understand things and be our voice" – Parent

It is our intention during the next financial year to secure a firm commitment from the Welsh Government to continue the funding for this essential and life-changing programme of support. NYAS will also look to work to secure funding to roll this out across England and Scotland.

"Parents feel very lost. If it wasn't for Parent Advocacy I would still be lost in the system and my child would not be settled" Parent accessing Project Unity support.

'SidebySide' continues to grow, supported through grants and trusts and dividends on investments. NYAS is committed to supporting care leavers in the first – and crucially important – twelve months as they transition from care to semi-independent or independent living. 2023 – 2024 saw 'SidebySide' being further expanded into other local authority areas as well as funding being received through DfE (via Norfolk local authority). This is an excellent partnership for NYAS and we will continue to nurture and expand other routes to roll out this critical support programme across all three countries in which we operate.

"When I hit 18, all support stopped. Suddenly I was being signposted from pillar to post but everyone seemed to be palming me off. Nobody wanted to put the time in to help me. I feel like you need more steppingstones before everything just falls away" – young person

Our life-changing bursary scheme for care-leavers in England, the Knapman fund, has seen a continued increase in demand this year of 17%, with 83 applications in 2023, compared to 71 in 2022. The fund has supported care-leavers by purchasing driving lessons, furniture for their new accommodation, clothing for job interviews, bicycles for transportation, white goods, therapy and support for costs associated with education, training or employment opportunities.

"It was the most stressful and difficult time of my life. I had officially aged out the system as I was freshly 18. I had to move into my flat with very few of my belongings" – Ashley, 21-year-old care leaver.

A Knapman fund bursary allowed Ashley to find stability in her life and gain her independence: "My flat and my job now is the most stability I have had in my 21 years of life. My house is the longest place I have lived in without having to move abruptly. I am so happy and SO THANKFUL for your help. Every day I'm reminded of the kindness you guys have showed me. Thank you again!"

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Our corporate partnership between NYAS Cymru and Deloitte is going from strength to strength. The impact of Deloitte's support has been life-changing: including a complete garden renovation of the Grange Pavilion Hub, where many children in care work with NYAS Cymru staff; the donation of over 150 Christmas gifts to children in care given out on Christmas Day and the establishment of the Deloitte fund, a dedicated bursary scheme for care-leavers in Wales. Funding provides bursaries for care leavers in Wales who may need support with leaving care or resources for engaging with training, education, or employment opportunities.

Liam (17 years old), his mum and 4 siblings, moved to Cardiff after his mum suffered domestic abuse. During the move, Liam's beloved mountain bike and many other belongings were left behind. Since moving to Cardiff, Liam rarely goes out and has missed much of his education due to being a carer for his mum and siblings. His advocate suggested he applied to the Deloitte fund, to purchase a new bike so that he could start biking again and help with running errands and taking his younger siblings to school. "This is incredible, you have no idea how much this will change my life to be able to drop my siblings off to school and be able to get to my college course on time by myself, I am so very grateful to you all." Liam

In 2023 – 2024 NYAS completed a substantial piece of work related to staff pay, reward and benefits. This led to a NYAS wide pay review and its recommendations being implemented. We believe this excellent and vital piece of work has brought NYAS in line with – or above – similar charities and we will continue in 2024 – 2025 to review additional benefits for staff as part of our staff 'recruit, train and retain' work.

The best thing about working for NYAS is that we really make a difference to the young people, families and vulnerable adults we provide services to – NYAS employee

In 2024 – 2025 we will also be reviewing and improving our IT and performance monitoring systems with a view to strengthening our infrastructure and our service offer.

"I wanted to work in a role which both inspired me and utilised my years of experience. Working for NYAS has enabled me to do this" NYAS employee

The NYAS Learning and Development department developed new courses to meet demand in the sector. These courses included asylum seeking children's rights, mental health first aider training, complaints processes for education, health and social care sectors and children's rights training for IMHA's (independent mental health advocates). During 2024-2025 the L&D team will respond to sector market demand with new courses and up to date course materials.

"All of the information was extremely valuable. The opportunity to work in groups and discuss and share ideas with other course members was so beneficial" – Self Employed Advocate

During this financial year NYAS secured a major contract from DfE to deliver a 'safety net' helpline service. This is additional and complimentary to our current helpline service, both of which are national. The safety net service will ensure that 'no care experienced child is turned away' when contacting NYAS for help, guidance, advocacy, or signposting.

"You literally helped me a lot compared to what I was getting before, the council didn't even reply to me until I contacted you guys. Things were really difficult for me until you guys helped" Safety Net Advocacy

2023 - 2024 saw NYAS's 'My things matter' campaign grow to nearly 60 local authorities working with NYAS and MADLUG (Make a Difference Luggage) in pledging to respect the belongings of the young person who is being moved to a different placement. This campaign has been recognised nationally with two awards during this financial year.

Every 20 minutes a child in care moves home. Three in five young people said that at least one, but often more of their personal belongings had been lost or damaged when moving home while living in care.

Throughout 2023 – 2024 NYAS' Communications and Policy team continued to lobby for legislation and policy changes, contributed to parliamentary enquires and calls for evidence, responded to consultations, chaired/co-chaired panels, and debates. Working alongside the team is a young person led Campaigns and Advisory Group (CAG) who directly feed into the team. Our campaign and influencing work are a key part of NYAS and will continue to grow and strengthen in the next financial year. It is imperative that NYAS – representing the voice of the child and continues to invest in this area next year and beyond.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

“Had I not joined the YPAG and met Sam A from NYAS, I perhaps would not have got my job with the Civil Service. It was because of Sam I was able to make an application, given she knew about it first and sent me the application through email” – Young person on NYAS Cymru YPAG

NYAS works with a YPAG (young people advisory group) who meet on a monthly basis with NYAS staff to voice their opinions on our work, offer ideas and comments on any new initiatives we are developing and share their life experiences with us in confidence. This enables NYAS to really understand the impact and importance of our work and we are forever grateful to the YPAG and the CAG.

“The YPAG has given me a great opportunity to create a youth manifesto for care leavers, highlighting priorities for care leavers and what they want to change in government policy.” - Young person on the NYAS Cymru YPAG

December 2024 will see the expiration of the current strategic plan and the start of a new process to produce a new five-year plan, setting out the vision for NYAS services for the coming five years, this has already begun. As well as putting the voice and influence of care-experienced children and young people at the center of all we do, the new plan will recognise the work NYAS is delivering for adults and families. It will allow for growth in these areas as well as the ever-increasing demands for mental health advocacy, peer and parent advocacy. By developing a new five-year strategic plan, it enables NYAS to plan for a longer-term investment strategy and resource growth. In preparation for the new plan, NYAS has submitted a change to its objectives with the charity commission to recognise the work with parents and adults. The new strategic plan will further enhance our current vision, purpose, and strategic aims.

Our Vision (current)

"A society where every child, young person and vulnerable adult's voice is heard and their rights are respected."

Objectives and Activities

In formulating the policies and objectives the Trustees have had due regard for the Charity Commission's revised public benefit guidance.

The main aim of NYAS is to ensure the delivery of high-quality rights-based socio-legal services. These are formulated around a framework of children and vulnerable adult's rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR).

Our key strategic aims are:

CHAMPION RIGHTS:

- We will always listen to and speak up for children and young people, empowering them to ensure their rights, views, wishes and feelings are represented, heard and supported.

INFLUENCE CHANGE:

- We will inspire care experienced young people to work with us and campaign to influence decision makers to bring about positive changes to shape the laws and services on which they depend.

WORK COLLABORATIVELY:

- We will cultivate a series of strong, collaborative and effective partnerships with commissioners, funders and other providers to broaden our reach and improve service delivery. We will empower our dedicated workforce to succeed together by realising their full potential.

INSPIRE TRUST:

- We will make best use of all our resources and strengthen our processes and services by investing in new technology, delivering efficiency and financial sustainability.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Strategic report

The description under the headings "Key Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Key Achievements and performance

2023 - 2024 has seen NYAS continue to support vulnerable children and young people to express their wishes and feelings at key points in their lives. They are children and young people who may be in care or leaving care, subject to child protection plans and they may have disabilities. NYAS has also delivered adult services including mental health advocacy, peer mentoring and parent advocacy.

"I have never been so proud of myself; with your help I was able to go on stage and speak in front of 200 people" – young person supported by NYAS Cymru

We have delivered this support through a range of services, which includes:-

- Advocacy (issue based, mental health and residential visiting advocacy)
- Advocacy for young people aged 16-17 who are homeless or threatened with homelessness

"Thank you very much. What great progress the young person has made since she was first referred to your service, now feeling she no longer requires an advocate. Thank you for all your support with the young person and her siblings." Social Worker

- Legal representation – Rule 16.4

"I want to extend my deepest thanks to NYAS caseworker and the entire NYAS team for their unwavering support. The caseworkers exceptional work deserves recognition, and I am profoundly grateful for her contribution to our family's journey" – Parent in a 16.4 case

- Return interviews for children and young people who have gone missing
- Regulation 44 children's home visits (England)/Regulation 32 children's home visits (Wales)
- A national helpline – often described as a 'LIFELINE' by the callers

"Use this service because it helps" – Young person

- Peer mentoring and peer advocacy programmes
- Parental advocacy (Wales only)

"Thank you so much I am glad that I fought all the way through now. I needed to get it all off my chest. I feel that I have climbed the mountain that was on top of me with your help."

- New DfE 'safety net' helpline service

"Thank you so much, you are a lifesaver. Out of everyone, no one else has helped me as much as you, not even my social worker. No one had told me my rights before, but you've explained things in a way I can understand" – Safety Net Advocacy

- Expansion of 'SidebySide' care leavers project
- YPAG (Young Persons Advisory Group) representation – assisting NYAS in developing and improving its programme of works
- Campaigns Advisory Group – young people directly influencing our national campaigns work
- National Independent Visitor and Volunteer programmes with over 600 NYAS volunteers involved in directly supporting a young person

"He is more open now and talks about his dad/family a lot and people in his life, things they used to do etc. Everything going well" – Independent Visitor about a young person they support

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

"We see massive changes in children thanks to the hard work of these extraordinary people" (IV service)

- Interchange students – University placements conducting research on our behalf that feeds directly into how we shape our programmes of work and projects.
- Continuous staff training - to ensure all staff have the correct skills and knowledge to support children, young people and vulnerable adults.
- Attended child protection meetings as the child/young person's advocate.

"Thank you so much, it was like the children were here, I was worried that their voices would not be captured but you have done it". Mum during Child Protection Conference.

- Delivered a significant increase in the number of accredited and non-accredited training courses, internally and externally. New courses developed in 2023 – 2024 in asylum seeking children's rights, mental health first aider training, complaints processes for education, health and social care sectors and children's rights training for IMHA's (independent mental health advocates).
- Continuous improvement of services, systems, and staff via young people's feedback through surveys, questionnaires and face to face.

In 2023-2024 NYAS: -

- Increased the number of registered NYAS volunteers to over 600 active volunteers working with our children and young people.
- Increased the reach of NYAS legal team across England with additional recruitment of family solicitors and para legals involved in 16.4 cases.

"I thought the caseworker reports were really excellent – very detailed, clear and well-reasoned. She seems to really have a grip on this complicated case, and I was very impressed. I would happily work with her anytime" – From Counsel instructed by NYAS.

- Joint engagement with CAFCASS and the judiciary to increase the number of 16.4 cases delivered by NYAS.

"I commend the NYAS caseworker, for the valuable, important work he has done in such a short space of time. I also commend you for your equally valuable work" Judge to NYAS.

- NYAS made a total of 367 safeguarding referrals on behalf of children, young people and vulnerable adults who told us that they did not feel safe during 2023- 2024. These were children and young people who were already known to public bodies.
- As well as the safeguarding work, we also undertook 456 missing from care return interviews across England and Wales.
- Worked constructively with the private residential sector, the Department of Education and OFSTED to deliver children centred *Independent Monitoring visits to 892 children's homes, conducting 7412 visits and making 12872 recommendations to improve the safety and care of children and young people residing in those homes.
- Through the Independent Monitoring visits to homes, we gained feedback from 11,330 children and young people, 3,401 parents and carers and 6,685 professionals.
- Secured 60 pledges from local authorities to our 'My Things Matter' campaign in partnership with MADLUG (Make A Difference Luggage). 2024 – 2025 will see increased efforts to secure all local authorities signing up to treat the belongings of children and young people with respect and dignity.
- Responded to the call for evidence and comments for numerous government reviews and worked with key contacts in the recommendations from the Care Review and IICSA.
- Retained all our quality marks including Trusted Charities, Cyber Essentials award, Law society accreditations for Children and Family Law, Helplines Standards award and Disability Confident Award.
- Implemented a full NYAS wide pay and reward review for all staff. This was as a result of a previous full staff survey where pay and reward was key to staff retention, recruitment and satisfaction.
- Our national 'free' helpline received 28,840 contacts through phone and email requesting our services. This resulted in 12,881 referrals directly into NYAS services.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
STRATEGIC REPORT)**

FOR THE YEAR ENDED 31 MARCH 2024

"We are finally being listened to"

"We have been given a voice"

"At last, someone cares about our lives"

*Under the Children's Homes Regulations, children's homes are required to have in place a monthly visit by an independent person whose duties include talking to the children in private about their care in the home.

"I would like you to go to the meeting for me. It always helps when you are there. I understand what they are doing and I feel involved in decisions that are being made, when you are there". Young person to their advocate

Key Achievements – Legal Services.

2023 - 2024 saw the NYAS legal team continue to expand in both the number of staff employed, the geographical location of those staff and the number of children represented. It has been an excellent year for legal as the new staff have settled in, more external networking is taking place and recognition of NYAS legal services and an audit has taken place by SQM, owned by the Legal Aid Agency, resulting in zero recommendation for improvements.

The number of legal cases continues to grow as demand for independent representation increases. In 2024 – 2025 and as part of our ongoing five-year plan, we will be looking at how NYAS legal can represent more children who need our services. NYAS will work in close collaboration with CAFCASS to agree the level of deliverable growth required.

"Hey , It's been a very long time, I'm sure you're very busy, I'm not after a reply at all but it's been playing on my mind recently, with the newfound light and happiness in my life it's dawned upon me that while I understand, it's your job, and also your obligation to hold my best interests above all else, human to human thank you" – Young person to a NYAS Caseworker.

2023 – 2024 saw 298 families being represented by NYAS. These are new cases in family proceedings where parents were in conflict about the arrangements for their children post separation and divorce.

"Without your help in that dark time heaven knows where I'd be now. Life for me has never been better, like an uncaged bird because of you unlocking the cage I've been set free" – Young person to a NYAS Caseworker.

The legal team continues its involvement with the Helpline, offering support to young people and care leavers on request. Their support can focus on a variety of issues, e.g., seeking contact with their siblings, care leavers transitioning to adult service, child protection advice, special guardianship, restriction of liberty and information regarding the discharging of care orders.

"Thank you for everything. My children have a life now BECAUSE OF YOU! Thank you for seeing the truth! Thank you for fighting for them! Guardians are amazing people, who do amazing jobs! You make such a difference I really hope you know what a difference you make! "– Father to a Guardian.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Our principal funding sources continue to be dependent on contracts with local authorities, health trusts and independent providers for the provision of advocacy, independent visitor services and the Legal Aid Agency for the provision of separate representation and legal advice.

Other funding sources include grant making bodies, individual donors, and corporates as well as private sector clients for whom we are delivering mental health advocacy and Reg.44 visits. This year the percentage of public to private funding stands at 70% to 30%. An increase in our fundraising activities enables unrestricted funds to be allocated to non-statutory charitable activities such as the 'Knapman Fund', given to care leavers to provide financial assistance to better their future prospects.

Fundraising activity undertaken by the charity involves individual giving, supporter-led fundraising from challenge events, and grants from trusts, foundations and government agencies. Where we make fundraising appeals direct to the public, we follow the Code of Fundraising Practice and always ensure our actions are compatible with the code values as well as NYAS values. NYAS is an organisation registered with the Fundraising Regulator. NYAS does not contract the services of professional fundraisers or commercial partners. In 2023-2024, we did not receive any complaints related to fundraising activities.

In accordance with best practice as regard to payments to suppliers, NYAS ensures that we always pay to terms.

Funders, stakeholders and sponsors

We would like to express our heartfelt gratitude to local authorities, government departments, charitable bodies, companies and individuals for their funding to help NYAS to ensure care-experienced children, young people and adults in vulnerable situations are heard, safe and involved in decisions made about their lives.

Investment policy and performance

In addition to the aim to retain a prudent amount of reserves each year, the charity's funds have generally been required to be spent in the short term. The investment policy therefore has been to balance liquidity and the availability of funds whilst ensuring an appropriate level of return on the investment. RBC Brewin Dolphin continue to act as the charity's independent investment provider, managing the performance of the charity's fixed assets investments.

The total return (income generated plus capital growth) of the invested assets over the year to 31st March 2024, net of all costs and charges, was 14.0%. The assets that outperformed the associated benchmark were, ARC Equity Risk ACI, which returned 10.3% over the same period. Falling inflation, the hope of interest rate cuts, resilient economic performance and excitement surrounding artificial intelligence have all contributed to the strong performance over the reporting year.

Reserves policy

The Charity's reserves policy aims to hold a minimum of three months average expenses as free reserves. The level of free reserves is maintained in this range to protect the charity against any sudden reduction in income and ensures immediate commitments can be met. Expenses for the year ending March 2024 showed £10,567,856 and therefore three months expenses equate to £2,641,964 on average.

Total reserves as at March 2024 is £3,310,332, (March 2023, £2,893,642) of which all are unrestricted.

Trustees have designated funds of £379,000 to purchase property ensuring that the charity has suitable premises to operate and perform its charitable activities plus £100,000 to bring the property up to a suitable and required condition. Both funds are subject to due diligence, contract, satisfactory surveys and valuations.

The free reserves currently stand at £2,786,111 at March 2024 (£2,774,791 March 2023) above policy expectations. Free reserves are calculated as total unrestricted reserves, less designated funds and fixed assets but includes investment portfolio.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Risk Management

The Board of Trustees has examined the major strategic business and operational risks that NYAS faces and confirms that policies, procedures and systems have been established so that necessary steps can be taken to manage those risks and to enable regular reports to be provided.

The Audit, Risk and Reward committee reports on high level risks to the Board of Trustees. A quarterly updated Risk Register is prepared by the Group CEO for review by the A.R&R committee. An interdepartmental Safeguarding/ GDPR scrutiny committee chaired by the Group CEO feeds into the risk register.

The trustees continue to be aware of the uncertainty caused by cuts in public spending and the challenges arising from changes to legal aid funding. We are responding by managing contracts robustly, introducing efficiency savings and growing alternative sources of funding through the introduction of a dedicated Income Generation and Fundraising team. With a new government now elected and uncertainty in public sector funding, NYAS will be investing in its fundraising and bid writing team, particularly looking to increase legacy donations, individual and corporate giving.

The charity remains firmly committed to the mission of ensuring that children, young people and vulnerable adults are able to understand and influence decisions made about their lives by supporting them to have their wishes and feelings heard.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee, registered charity number 1012485 and is constituted under its memorandum and articles.

Governance, pay and remuneration is overseen by the Audit, Risk and Reward committee reporting into the Board of Trustees, working closely with the Chief Executive and operating within the terms of our Memorandum and Articles of Association. The setting of pay and remuneration for the charity's key management personnel is based on a job evaluation methodology that encompasses the requirements, demands and content of each role across ten factors. The scores are then benchmarked against both market rates and similar scoring internal jobs to determine the salary range.

The Board of Trustees follows a routine of closely monitoring and reviewing its effectiveness at its quarterly meetings and through careful application of any advice contained within the management letter provided as part of the annual audit.

NYAS seeks to ensure the Board of Trustees continually comprises of individuals who contribute a range of skills and expertise relevant to the monitoring, guidance and development of the charity. NYAS is particularly fortunate to have trustees who bring financial, commercial, legal and social work together with extensive academic knowledge and experience.

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:

Sir M Hedley (Chair)

Mr M Best

Mr K R Cormack

Ms M Cover

Mr N Galloway

Mr R Jones MBE

Mrs J Timms OBE

Mr R A Wright

(Appointed 28th February 2024)

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

Appointment of trustees follows a skills audit which is conducted periodically to address any gaps in the Board of Trustees' expertise. The appointment process is initiated through an established network of business, legal, voluntary and academic sector contacts and a formal recruitment process.

Potential trustees with the appropriate expertise and experience are given the opportunity to meet the Chair, the Group Chief Executive, other Board of Trustee members and to visit the Charity Headquarters or services which may be local to them. Appointment is made after attendance at a full meeting of the Board. 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 it winding up.

Induction and training of trustees

New trustees are provided with an induction pack containing background information about the work of the Charity and a copy of the NCVO's 'Good Trustee Guide'. An induction programme is matched to their individual needs and includes copies of the most recent annual report and accounts, current financial records and accounting systems, organisational structure charts, young people's feedback reports and operating practices.

Induction and on-going trustee training is provided via internal/external training courses, webinars and opportunities to interact directly with NYAS exec team and associated staff including the training team. All trustees receive training in safeguarding, GDPR and equality, diversity and inclusion. 2023- 2024 saw the introduction of a new trustee onto the trustee board. 2024 – 2025 will see NYAS establish Patrons for NYAS with an aim to welcome young care leavers, patrons with lived experience along with non-care experienced patrons. All patrons will be asked to become NYAS ambassadors and to publicly support the work of the charity.

Organisational structure and decision-making

The Group Chief Executive and Finance Director report regularly to the Board of Trustees. The Group Chief Executive has delegated authority to make strategic decisions on behalf of the board and NYAS. With the support of her Executive management team, they will make operational management decisions.

The Board of Trustees make staff appointments and salary decisions at Group CEO level. Strategic policy decisions are referred to them for information/approval.

The Board of Trustees is responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the year ended. The Board of Trustees is responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Senior Management

Rita Waters, Company Secretary and Group Chief Executive.

Auditor

In accordance with the charitable company's articles, a resolution proposing that Mitchell Charlesworth (Audit) Limited be reappointed as auditor of the charitable company was agreed during the 2023 – 2024 AGM.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND
STRATEGIC REPORT)**

FOR THE YEAR ENDED 31 MARCH 2024

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

Mr R A Wright
Trustee/Treasurer
Dated: 4 September 2024

Ms R Waters
Secretary
Dated: 4 September 2024

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 MARCH 2024***

The trustees, who are also the directors of The National Youth Advocacy Service 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; 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.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE

Opinion

We have audited the financial statements of The National Youth Advocacy Service (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's 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 the 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. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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 inconsistent 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 is 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 trustees 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (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 the 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 NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

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 engagement partner 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, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- 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.

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 that 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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Louise Casey ACA (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth (Audit) Limited**

20 September 2024

**Chartered Accountants
Statutory Auditor**

Suite 5.1
Tempest
12 Tithebarn Street
Liverpool
L2 2DT

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	20,523	12,533	33,056	80,679
Charitable activities	4	9,787,387	917,935	10,705,322	10,125,398
Investments	5	36,017	-	36,017	22,773
Total income		9,843,927	930,468	10,774,395	10,228,850
<u>Expenditure on:</u>					
Raising funds	6	129,432	-	129,432	128,103
Charitable activities	7	9,507,956	930,468	10,438,424	10,163,465
Total expenditure		9,637,388	930,468	10,567,856	10,291,568
Net operating surplus/(loss)		206,539	-	206,539	(62,718)
Net gains/(losses) on investments	12	210,151	-	210,151	(81,543)
Net movement in funds		416,690	-	416,690	(144,261)
<u>Reconciliation of funds</u>					
Fund balances at 1 April 2023		2,893,642	-	2,893,642	3,037,903
Fund balances at 31 March 2024		3,310,332	-	3,310,332	2,893,642

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year - 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:				
Donations and legacies	3	21,192	59,487	80,679
Charitable activities	4	9,145,125	980,273	10,125,398
Investments	5	22,773	-	22,773
Total income		9,189,090	1,039,760	10,228,850
Expenditure on:				
Raising funds	6	128,103	-	128,103
Charitable activities	7	9,123,705	1,039,760	10,163,465
Total expenditure		9,251,808	1,039,760	10,291,568
Net operating loss		(62,718)	-	(62,718)
Net gains/(losses) on investments	12	(81,543)	-	(81,543)
Net income for the year/net movement in funds		(144,261)	-	(144,261)
Reconciliation of funds				
Fund balances at 1 April 2022		3,037,903	-	3,037,903
Fund balances at 31 March 2023		2,893,642	-	2,893,642

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	13	32,766		99,238	
Tangible assets	14	12,455		19,613	
Investments	15	1,886,464		1,687,708	
		1,931,685		1,806,559	
Current assets					
Accrued income - Legal		533,306		470,618	
Debtors	17	1,665,963		1,313,575	
Cash at bank and in hand		941,470		797,564	
		3,140,739		2,581,757	
Creditors: amounts falling due within one year	18	(1,708,325)		(1,449,674)	
Net current assets		1,432,414		1,132,083	
Total assets less current liabilities		3,364,099		2,938,642	
Provisions for liabilities	20	(53,767)		(45,000)	
Net assets		3,310,332		2,893,642	
Income funds					
<u>Unrestricted funds</u>					
Designated funds	22	479,000		-	
General unrestricted funds		2,831,332		2,893,642	
Total unrestricted funds		3,310,332		2,893,642	
Total charity funds		3,310,332		2,893,642	

The financial statements were approved by the Trustees on 4 September 2024

Mr R A Wright
Trustee/Treasurer

Company registration number 2722134

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	27		100,136		(19,820)
Investing activities					
Purchase of intangible assets		-		(31,010)	
Purchase of tangible fixed assets		(3,642)		(8,055)	
Purchase of investments		(769,478)		(1,028,633)	
Proceeds from disposal of investments		730,229		1,055,980	
Movement in investment cash held		50,644		(16,048)	
Investment income received		36,017		22,773	
Net cash generated from/(used in) investing activities			43,770		(4,993)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			143,906		(24,813)
Cash and cash equivalents at beginning of year			797,564		822,377
Cash and cash equivalents at end of year			941,470		797,564

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The National Youth Advocacy Service is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is Tower House, 1 Tower Road, Birkenhead, Wirral, CH41 1FF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, 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 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 accounts have been prepared under the historical cost convention modified to include 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 accounts, 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 accounts.

1.3 Charitable funds

Funds held by the charity are:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

1.4 Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income from donations and grants, including capital grants, and contract income is included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in income of restricted funds when receivable.

Voluntary income includes discretionary grants for projects, goods and services where no service agreement or contract exists.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the statement of financial activities under the heading charitable activities.

For legacies, entitlement is the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification made by the executors to the charity that a distribution will be paid or when a distribution is received from the estate. Interest is included when receivable by the charity.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

Raising funds

These represent costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs and support costs are allocated to charitable activities in the SOFA based on staff numbers (see note 8).

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies (Continued)

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Software	33% pa on a straight line basis
----------	---------------------------------

1.7 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.

All assets costing more than £1,000 are capitalised at cost.

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

Computer equipment	33% p.a. on a straight line basis
Fixtures, fittings & equipment	20% p.a. on a straight line basis

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.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

1.10 Accrued income

Legal cases in progress or completed but unsettled are valued at the amount of anticipated receipt from the Legal Aid Agency or opponent, net of any payments on account, and are shown as accrued income.

1.11 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

1.12 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.

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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

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.

1.13 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

1.14 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.

1.15 Retirement benefits

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

1.16 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.17 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is also able to partially recover Value Added Tax. Expenditure that is not recoverable by the charity is recorded in the accounts inclusive of VAT.

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.

The provision for property dilapidations relating to the charity premises remains outstanding and has been increased to £53,767 (2023: £45,000).

Based on previous claims experience, a provision is held against the value of legal cases in progress to reflect the uncertainty of fully recovering the accrued value of older matters. The amount required now, however, is relatively small as this is a legacy issue which is largely discharged.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	20,523	12,533	33,056	21,192	59,487	80,679

Performance related grants are disclosed in note 4.

4 Charitable activities

	Children's Services £	Legal Services £	Total 2024 £	Total 2023 £
Income from charitable activities	8,951,783	925,409	9,877,192	9,267,679
Performance related grants	828,130	-	828,130	857,719
	9,779,913	925,409	10,705,322	10,125,398
Analysis by fund				
Unrestricted funds	8,861,978	925,409	9,787,387	
Restricted funds	917,935	-	917,935	
	9,779,913	925,409	10,705,322	

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

(Continued)

For the year ended 31 March 2023

	Children's Services £	Legal Services £	Total 2023 £
Income from charitable activities	8,423,406	844,273	9,267,679
Performance related grants	857,719	-	857,719
	<u>9,281,125</u>	<u>844,273</u>	<u>10,125,398</u>
Analysis by fund			
Unrestricted funds	8,300,852	844,273	9,145,125
Restricted funds	980,273	-	980,273
	<u>9,281,125</u>	<u>844,273</u>	<u>10,125,398</u>

5 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	20,172	20,372
Interest receivable	15,845	2,401
	<u>36,017</u>	<u>22,773</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, and grants	11,439	37,736
Staff costs	108,543	79,069
Fundraising and publicity	119,982	116,805
Investment management - Brewin Dolphin	9,450	11,298
	129,432	128,103

The cost of seeking donations and grants, including related staff costs, shown above incorporates obtaining performance related grants disclosed in note 4.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	Children's services £	Legal services £	NYAS helpline £	Total 2024 £	Total 2023 £
Staff costs	4,886,720	707,810	115,970	5,710,500	5,584,859
Direct charitable expenditure	3,096,869	83,055	12,342	3,192,266	3,199,254
	<u>7,983,589</u>	<u>790,865</u>	<u>128,312</u>	<u>8,902,766</u>	<u>8,784,113</u>
Share of support costs (see note 8)	1,314,849	156,885	44,824	1,516,558	1,362,742
Share of governance costs (see note 8)	19,100	-	-	19,100	16,610
	<u>9,317,538</u>	<u>947,750</u>	<u>173,136</u>	<u>10,438,424</u>	<u>10,163,465</u>
Analysis by fund					
Unrestricted funds	8,387,070	947,750	173,136	9,507,956	
Restricted funds	930,468	-	-	930,468	
	<u>9,317,538</u>	<u>947,750</u>	<u>173,136</u>	<u>10,438,424</u>	

Included in Direct Charitable Expenditure are payments to partners of £468,144 (2023: £519,991) in respect of the Priory contract. Also included are payments to self employed workers of £1,981,748 (2023: £1,870,007).

For the year ended 31 March 2023

	Children's services £	Legal services £	NYAS helpline £	Total 2023 £
Staff costs	4,786,570	696,854	101,435	5,584,859
Direct charitable expenditure	3,030,722	137,950	30,582	3,199,254
	<u>7,817,292</u>	<u>834,804</u>	<u>132,017</u>	<u>8,784,113</u>
Share of support costs (see note 8)	1,163,584	154,899	44,259	1,362,742
Share of governance costs (see note 8)	16,610	-	-	16,610
	<u>8,997,486</u>	<u>989,703</u>	<u>176,276</u>	<u>10,163,465</u>
Analysis by fund				
Unrestricted funds	7,957,726	989,703	176,276	9,123,705
Restricted funds	1,039,760	-	-	1,039,760
	<u>8,997,486</u>	<u>989,703</u>	<u>176,276</u>	<u>10,163,465</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

8 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Staff costs	922,232	-	922,232	918,664	918,664
Depreciation and amortisation	77,272	-	77,272	86,962	86,962
Premises and office costs	341,363	-	341,363	204,849	204,849
Other costs	175,691	-	175,691	152,267	152,267
Audit fees	-	8,712	8,712	-	7,920
Accountancy	-	10,388	10,388	-	8,690
	<u>1,516,558</u>	<u>19,100</u>	<u>1,535,658</u>	<u>1,362,742</u>	<u>1,379,352</u>
Analysed between Charitable activities	<u>1,516,558</u>	<u>19,100</u>	<u>1,535,658</u>	<u>1,362,742</u>	<u>1,379,352</u>

The above costs are the central head office overheads of the charity which do not reflect or include costs attributable to the delivery of specific services of the charity. These have been allocated to charitable activities (in note 7) on the basis of direct staff numbers. Governance costs are allocated to children's services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and trustees were reimbursed expenses totalling £398 during the year (2023: No trustees were reimbursed).

10 Auditors' remuneration

The analysis of auditor's remuneration is as follows:

	2024 £	2023 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>8,712</u>	<u>7,920</u>
All other non-audit services	<u>10,388</u>	<u>8,690</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Children's Services	175	168
Legal Services	21	20
NYAS Helpline	6	6
Operational	42	45
	<u>244</u>	<u>239</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	5,922,071	5,831,045
Social security costs	496,761	523,156
Other pension costs	322,443	228,391
	<u>6,741,275</u>	<u>6,582,592</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2024	2023
	Number	Number
In the band £60,001 - £70,000	1	3
In the band £70,001 - £80,000	3	-
In the band £80,001 - £90,000	-	-
In the band £90,001 - £100,000	1	1
	<u>5</u>	<u>4</u>

12 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Revaluation of investments	191,325	7,443
Gain/(loss) on sale of investments	18,826	(88,986)
	<u>210,151</u>	<u>(81,543)</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

13 Intangible fixed assets

	Software £
Cost	
At 1 April 2023 and 31 March 2024	302,223
Amortisation	
At 1 April 2023	202,985
Amortisation charged for the year	66,472
At 31 March 2024	269,457
Carrying amount	
At 31 March 2024	32,766
At 31 March 2023	99,238

14 Tangible fixed assets

	Computer equipment £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 April 2023	108,295	7,282	115,577
Additions	3,642	-	3,642
Disposals	(24,219)	-	(24,219)
At 31 March 2024	87,718	7,282	95,000
Depreciation			
At 1 April 2023	93,793	2,171	95,964
Depreciation charged in the year	9,437	1,363	10,800
Eliminated in respect of disposals	(24,219)	-	(24,219)
At 31 March 2024	79,011	3,534	82,545
Carrying amount			
At 31 March 2024	8,707	3,748	12,455
At 31 March 2023	14,502	5,111	19,613

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

15 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
Cost or valuation			
At 1 April 2023	1,615,862	71,846	1,687,708
Additions	769,478	-	769,478
Valuation changes	191,325	-	191,325
Movement in cash	-	(50,644)	(50,644)
Disposals	(711,403)	-	(711,403)
At 31 March 2024	1,865,262	21,202	1,886,464
Carrying amount			
At 31 March 2024	1,865,262	21,202	1,886,464
At 31 March 2023	1,615,862	71,846	1,687,708

The total return (income generated plus capital growth) of the invested assets over the year to 31 March 2024, net of all costs and charges, was 14.0%. The assets outperformed the associated benchmark, ARC Equity Risk ACI, which returned 10.3% over the same period.

Falling inflation, the hope of interest rate cuts, resilient economic performance and excitement surround artificial intelligence have all contributed to the strong performance over the reporting year.

16 Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,965,887	1,666,178
Equity instruments measured at fair value through the SOFA	1,865,262	1,615,862
Carrying amount of financial liabilities		
Measured at amortised cost	689,466	591,788

Debt instruments includes bank and cash (including any cash held in investment portfolios), trade debtors and other debtors.

Equity instruments includes the market value of investments at the year end, see note 15.

Financial liabilities includes trade creditors, accruals and other creditors (excluding any amounts due to HMRC).

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

17 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	801,672	562,028
Other debtors	201,543	234,740
Prepayments and other accrued income	662,748	516,807
	<u>1,665,963</u>	<u>1,313,575</u>

18 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		158,145	191,476
Deferred income	19	860,714	666,410
Trade creditors		458,950	442,800
Other creditors		67,372	62,379
Accruals		163,144	86,609
		<u>1,708,325</u>	<u>1,449,674</u>

All Trade Creditors are settled within a maximum of 30 days from invoice date.

19 Deferred income

	2024	2023
	£	£
Other deferred income	<u>860,714</u>	<u>666,410</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Total deferred income at 1 April 2023	666,410	803,919
Amounts received in year	860,714	(666,410)
Amounts credited to statement of financial activities	(666,410)	(803,919)
	<u>860,714</u>	<u>666,410</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

20	Provisions for liabilities	2024	2023
		£	£
	Dilapidations	53,767	45,000
		<u> </u>	<u> </u>

Movements on provisions:

	Dilapidations
	£
At 1 April 2023	45,000
Additional provisions in the year	8,767
	<u> </u>
At 31 March 2024	53,767
	<u> </u>

The provision for property dilapidations relating to one of the charity premises remains outstanding and increased from £45,000 the prior year to £48,700, dilapidations on another premises amount to £5,067.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

21 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 31 March 2024
	Balance at 1 April 2022	Income	Expenditure	Balance at 1 April 2023	Income	Expenditure	
	£	£	£	£	£	£	£
Section 64 Welsh Grant	-	36,310	(36,310)	-	-	-	-
Mental Health Recovery Fund	-	18,843	(18,843)	-	-	-	-
SSG Parent Advocacy	-	307,027	(307,027)	-	281,739	(281,739)	-
SSG Project Unity	-	392,329	(392,329)	-	339,116	(339,116)	-
SidebySide	-	59,487	(59,487)	-	71,239	(71,239)	-
IST Support Worker	-	63,720	(63,720)	-	8,180	(8,180)	-
Cardiff and Vale Parents Advocacy	-	40,000	(40,000)	-	103,221	(103,221)	-
SVYWO	-	63,212	(63,212)	-	74,054	(74,054)	-
Other restricted funds	-	58,832	(58,832)	-	52,919	(52,919)	-
	-	1,039,760	(1,039,760)	-	930,468	(930,468)	-

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

21 Restricted funds

(Continued)

Section 64 grant finances a one to one holistic support service for care experienced young people who are transitioning from CAMHS to adult mental health service or for those who are accessing or unable to access primary mental health services. It provide health and well-being support to individual's. The second element of the service is creating an online platform to support foster carers with tools and resources to equip them with information and knowledge on how to deal with and support the mental health of the young people they may be fostering.

Mental Health Recovery fund – this additional money from Caerphilly Local Authority will ensure that parents whose children are at risk of child protection procedures are supported through the process. We will provide advocacy representation within family group conferences and ensure the parents are at the heart of plans in place to safeguard and protect their children.

SSG Parent Advocacy - to support Welsh Government's plans of reducing numbers of children entering the care system in Wales. The Parent Advocacy programme will also support parents to engage with social services through the provision of independent professional advocacy.

SSG Project Unity - to help break the cycle of children being born to care-experienced young mothers entering the care system in Wales This is achieved by helping them engage with services, access practical and emotional support and learn new life skills with the aim of keeping families together.

NVYO Grant - our Welsh Government NVYO funded project provides an opportunity for all young people throughout Wales to undertake accredited training in Peer Mentoring, Peer Advocacy and support to apply for and gain Youth Work qualifications. The grant has also enabled us to recruit an expert care experienced young person to work with the YPAG to explore using Digital Platforms to meet the project aims.

Welsh Emergency Digital Equipment - we were fortunate to have received this grant for care leavers who are without access to digital equipment. This has been a much-needed resource for young people, affording them the opportunity to expand their skills in this new virtual world we find ourselves in.

Side By Side is a project with volunteers, as mentors, to support care leavers through a programme which will help young people to bridge the gap between leaving care and finding their own way in the world, providing a broad range of support and mentoring. A grant was gratefully received in 2023/24 and fully spent during the year.

Funds have been used for the bursary for each of these care leavers. Bursaries have provided such items as computers and internet access to aid them with College work and equipment to enable them to cook their own meals.

IST support worker - NYAS Cymru were funded to support Caerphilly Children's Services with the delivery of Family Meetings in the Intensive Support Team. The aim is to reduce the number of children who become looked after. The project looks to deliver an impartial and independent advocacy service to parents and legal guardians of children/young people under the age of 18, living within the Caerphilly County Borough Council area.

The service is bespoke and dependent on the needs of the individual. Each intervention will involve working with a single individual, addressing any advocacy issues and attempting to bring them to a resolution.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

22 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:

	Balance at 1 April 2022	Transfers	Balance at 1 April 2023	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Discretionary charitable expenditure	417,000	(417,000)	-	-	-
Property purchase	-	-	-	379,000	379,000
Property improvements	-	-	-	100,000	100,000
	<u>417,000</u>	<u>(417,000)</u>	<u>-</u>	<u>479,000</u>	<u>479,000</u>

Trustees have designated funds of £379,000 to purchase property ensuring that the charity has suitable premises to operate and perform its charitable activities plus £100,000 to bring the property up to a suitable and required condition. Both funds are subject to due diligence, contract, satisfactory surveys and valuations.

The previously recorded designated funds subtotal of £417,000 for discretionary charitable expenditure has been released back to general unrestricted funds in the previous year. This discretionary charitable expenditure is now recognised as an established charitable cause as part of our core activities and is now covered within the accounts.

23 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £322,443 (2023: £228,391). Total employee and employer contributions totalling £38,192 (2023: £37,698) were payable to the fund at the balance sheet date and are included within creditors.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	33,577	38,119
Between two and five years	65,216	42,162
	<u>98,793</u>	<u>80,281</u>

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 Number	2023 Number
Key management personnel	<u>6</u>	<u>6</u>

	2024 £	2023 £
Aggregate remuneration	<u>535,819</u>	<u>500,158</u>

There were no other related party transactions in the year.

26 Company limited by guarantee

The National Youth Advocacy Service is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

27	Cash generated from operations	2024 £	2023 £
	Surplus/(deficit) for the year	416,690	(144,261)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(36,017)	(22,773)
	(Gain)/loss on disposal of investments	(18,826)	88,986
	Fair value gains and losses on investments	(191,325)	(7,442)
	Depreciation and impairment of tangible fixed assets	77,272	86,962
	Movements in working capital:		
	(Increase)/decrease in accrued income	(62,688)	40,811
	(Increase)/decrease in debtors	(352,388)	23,240
	Increase in creditors	64,347	241,620
	(Decrease)/increase in provisions	8,767	(189,454)
	Increase/(decrease) in deferred income	194,304	(137,509)
	Cash generated from/(absorbed by) operations	100,136	(19,820)

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Accounts

Charity Registration No. 1012485

Company Registration No. 2722134 (England and Wales)

THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Best Ms M Cover Mr N Galloway Sir M Hedley (Chair) Mr R Jones MBE Mrs J Timms OBE Mr R A Wright
Secretary & Chief Executive	Ms R Waters
Charity number	1012485
Company number	2722134
Registered office	Tower House 1 Tower Road Birkenhead Wirral CH41 1FF
Auditor	BWM Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Bankers	National Westminster Bank Plc 32 Market Street Leigh Lancashire WN7 1DX
Investment advisors	Brewin Dolphin 1 The Avenue Spinningfields Square Manchester M3 3AP

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE CONTENTS

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**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
CHAIRMAN'S STATEMENT
*FOR THE YEAR ENDED 31 MARCH 2023***

Introduction to NYAS Annual Report 2022 - 2023 by Sir Mark Hedley Chair of NYAS

NYAS is an established specialised charity engaging with the needs of young people in care, or at risk of entering care, or who have recently left care. Our work also includes working with vulnerable adults and families at risk of the care system. Our legal team also acts for children caught in intractable family disputes involving the adults who care for them, usually parents. NYAS has developed considerable specific expertise in these areas, which is now widely recognized among local authorities, UK and Welsh government departments and the Family Court as well as other charities involved with children. NYAS has developed a clear child-centred culture.

The work of NYAS has grown steadily over the years, and continues to do so, but the budgetary constraints of local authorities and government have necessarily impacted on NYAS with narrower margins on contracts. As a result, this year, and we think the two following years, are full of financial challenges with which the Trustees and senior management team are fully engaged.

Those challenges have happily not led to any cutbacks in the core services that we seek to offer our young people. However, this has resulted in NYAS reviewing and being clear on our charging policy to public and private authorities for the work that we are contracted to do for them, without impairing the unique quality of work. As the charity has well over twice as many volunteers as paid staff, we remain able to deliver key services at the grassroots even when money is very tight.

Our report sets out in detail both the work we do and also what still needs to be done, along with our financial position. We are conscious that there are ever increasing opportunities in these specific fields in which NYAS works and we believe that we will be ready and able to rise effectively to them.

.....
Sir Mark Hedley
Chairman

Date: 1 September 2023

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 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) (effective 1 January 2019)".

2022 - 2023 continued to see NYAS further adapting to an agile working model across Scotland, England and Wales. Due to the adaptations to the working patterns NYAS Cymru closed its Caerphilly office with all staff operating a hybrid contract of working from home and working in community hubs when required. This saw NYAS investing in the community. Across the three countries NYAS continues to operate a mix of hybrid, home and face to face working to suit commissioners, staff and the individuals we support.

During 2022 - 2023 NYAS successfully gained contracts, contract extensions and continued growth for NYAS. It also saw further investment in technology with the continued development of our case recording system CHIP, as well as investment in a new Volunteero App to support our NYAS volunteers to stay connected with NYAS and the young people they support through our Independent Visitor (IV) programme. Both systems will enable smarter working across NYAS as well as producing more meaningful management information which is used across the Executive team for planning purposes.

'We have a high-quality service from NYAS which we developed with them over time' – Priory commissioning lead'.

2022 - 2023 saw NYAS Cymru expand its services and staff significantly with an annual income growth of 8% from £2.2m in 2021 – 2022 to £2.4m in 2022 – 2023. This was due in part to a new partnership with South Wales Police to deliver independent return interviews for children and young people who go missing from care. Growth was also seen in existing contracts, contract extensions and additional grants supporting children in care as well as new young mothers at risk of losing their children.

Due to falling revenue, rising costs and uncertainty on contract volumes, NYAS reluctantly made the decision to close its two contact centres' at the end of March 2023. Previous contracts for this service had been direct between NYAS and CAF/CASS, however during the last few years it had changed to regional providers with NYAS being a sub contractor to the regional provider. This type of contracting restricts the level of service and resource investment for NYAS.

The year ending 31st March 2023 continued to see an increase in revenue of 11.9% compared to year ending 31st March 2022, with total revenue of £10,228,850. This is due to the retention and extension of existing contracts, as well as new contract gains. Key areas of growth in 2022 - 2023 continue to be in the provision of Reg 44 inspections, mental health advocacy, parental advocacy and the 'active offer' of advocacy across Wales, witnessing a growth in the number of young people receiving advocacy upon entering the care system in Wales.

The value of **tenders** awarded in 2022-2023 is £1,144,030 with an overall increase in whole term value of tenders of 13% when compared to 2021 – 2022. Of the 14 tenders awarded during 2022 – 2023 six were for new business and eight were retenders. Grant success of £160,528 was achieved during the year which will enable NYAS to continue in its mission to improve on delivering its charitable aims.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Background

NYAS delivers high quality rights-based socio-legal services to children, young people and vulnerable adults, all of which are formulated around a framework of children and vulnerable adults' rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, the United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR). NYAS strives to ensure the rights of children and young people are upheld and will be **'always on the side of the child'**.

NYAS delivers its services across England, Wales (NYAS Cymru) and parts of Scotland. NYAS Cymru statutory contracts and grants have increased significantly in recent years, mainly due to the 'active offer' of advocacy offered to all children and young people entering the care system. NYAS Cymru continues to experience managed growth in its contracts, with a particular emphasis on funding from grants and trusts, to fulfil an unmet need for various advocacy services outside of the statutory advocacy service. This includes peer-to-peer, parental and family advocacy which has shown significant results with the Welsh Government recognising positive results in reducing the number of children being taken into care.

'Thank you for helping me through this. It was really helpful for me that you spoke for me'. Young person to their advocate (NYAS Cymru)

'My advocate was very patient, respectful and listened attentively to my concerns. She really hears and validates my feelings and worries' – Patient receiving mental health advocacy.

'The advocates compassion and support for the patients is so evident. Thank you for your help. Patients needs to be given a voice'. – Consultant at the Priory.

'SidebySide' and the Knapman Fund continue to be our two flagship charitable activities. Supported through grants and trusts and interest on investments. NYAS is committed to supporting care leavers in the first – and crucially important – twelve months as they transition from care to semi-independent or independent living. 2022 – 2023 saw 'SidebySide' being rolled out into a number of local authority areas as NYAS shares its successes from the initial partnership programme developed with Wirral Council, with commissioners and other funders. To date there are now 4 programmes of SidebySide being delivered or due to commence delivery across England with Welsh Government also supporting the delivery of SidebySide in Wales.

2022 - 2023 continued to build on the successes witnessed in NYAS influencing, campaigning and lobbying with some excellent results. A collaboration with MADLUG (Make a Difference Luggage) saw NYAS continue to build relationships with, and receive pledges from over 50 local authorities for the **'My things matter'** campaign, calling for all parties involved in placement moves to respect the belongings of the young person being moved.

Every 20 minutes a child in care moves home. 3 in 5 young people said that at least one, but often more of their personal belongings had been lost or damaged when moving home while living in care.

NYAS contributed to the recent Care Review and continue to work with DfE as the advocacy experts in supporting the implementation of the many recommendations within the Care Review. This has been an excellent piece of influencing work and has placed NYAS right at the heart of the team at DfE working on the advocacy standards and recommendations.

NYAS was also instrumental in continuing the work on Regulate! – a campaign we launched to prevent 16 – 18 year old care experienced young people being placed in unregulated accommodation. To date the DfE have introduced inspections for all homes with 16 years olds placed in them and we continue to work with them on regulating homes which have 17 and 18 years olds placed in them.

A further successful collaboration is the interchange programme throughout England and Wales. NYAS works with students across England and Wales through charity Interchange, who connect voluntary sector organisations with students in higher education. We work with the students for a set number of weeks developing a project which goes forward to their final exam submission as part of their portfolio.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Throughout 2022 – 2023 NYAS Communications and Policy team continued to lobby for legislation and policy changes, contributed to parliamentary enquires, calls for evidence, responded to consultations, chaired/co-chaired panels and debates. Working alongside the team is a young person led Campaigns and Advisory Group who directly feed into the team. Two of the members of the advisory group are working with the Group CEO and Chairman of the Board to become fully integrating young board members, directly involved in all levels of NYAS operations through the board meetings.

During 2022 – 2023 the Executive team reviewed the current three-year strategic plan (2021 – 2024 making any necessary changes to bring it up to date. In the financial year 2023 – 2024 the plan will be reviewed and replaced with a new one 2024 - 2027. The new plan will reflect any new structures and aspirations for growth. It will see a change to the objectives within the charity to recognise the excellent work with adults, delivering mental health advocacy, peer mentoring and parent advocacy. With the increase in income and contracts, staffing levels have increased both in the direct delivery staff and support staff. A new Director of People and Culture joined the charity and exec team this year as well as a new Finance and Corporate Services Director to replace the outgoing post holder due to his retirement.

Other significant new posts recruited include a Head of fundraising and Income Generation, and a National Volunteer Manager. Successful fundraising will afford NYAS the opportunity to increase delivery of charitable activities not receiving statutory funding and the volunteer manager will be key in guiding over 650 NYAS volunteers who all play such an important role in the charity.

Our Vision

"A society where every child, young person and vulnerable adult's voice is heard and their rights are respected."

'I am so grateful to you for helping us all be brave and say the things we needed everyone to hear'. – Service User

'Thank you so much for always supporting the girls to share their views'. – Family

'I like you, you actually do listen and tell them what I think. This is good. I've had others helping me for a long time but this has never happened before, thanks for helping me'. – Service User

Objectives and Activities

In formulating the policies and objectives the Trustees have had due regard for the Charity Commission's revised public benefit guidance.

The main aim of NYAS is to ensure the delivery of high-quality rights-based socio-legal services. These are formulated around a framework of children and vulnerable adult's rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR).

'Thank you so much for always helping me say what I want. When will you come again to see me? I do want you to visit me again. Thank you'. – Service User.

'We are finally being listened to. We have been given a voice. At last, someone cares about our lives'. NYAS Cymru Project Unity.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Our key strategic aims are:

CHAMPION RIGHTS:

- We will always listen to and speak up for children and young people, empowering them to ensure their rights, views, wishes and feelings are represented, heard and supported.

INFLUENCE CHANGE:

- We will inspire care experienced young people to work with us and campaign to influence decision makers to bring about positive changes to shape the laws and services on which they depend.

WORK COLLABORATIVELY:

- We will cultivate a series of strong, collaborative and effective partnerships with commissioners, funders and other providers to broaden our reach and improve service delivery. We will empower our dedicated workforce to succeed together by realising their full potential.

INSPIRE TRUST:

- We will make best use of all our resources and strengthen our processes and services by investing in new technology, delivering efficiency and financial sustainability.

Key Achievements and performance

2022 - 2023 has seen NYAS continue to support vulnerable children and young people to express their wishes and feelings at key points in their lives. They are children and young people who may be in care or leaving care, subject to child protection plans and they may have disabilities. NYAS has also delivered adult services including mental health advocacy, peer mentoring and parent advocacy.

We have delivered this support through a range of services, which includes:-

- Advocacy (issue based, mental health and residential visiting advocacy)
- Legal representation – Rule 16.4
- Return interviews for children and young people who have gone missing
- Regulation 44 children's home visits (England)/Regulation 32 children's home visits (Wales)
- A national helpline – often described as a 'LIFELINE' by the callers
- Peer mentoring and peer advocacy programmes
- Parental advocacy (Wales only)

'you were my voice today, thank you from the bottom of my heart. Thank you so much'. Parent advocacy programme NYAS Cymru.

- Continuing to roll out 'SidebySide' care leavers project (England only)
- YPAG (Young Persons Advisory Group) representation – assisting NYAS in developing and improving its programme of works

'I like the peer involvement and dynamic within the group as it is a safe place and everyone is welcomed and involved. YPAG group member NYAS Cymru.

- Campaigns Advisory Group – young people directly influencing our national campaigns work
- National Independent Visitor and Volunteer programmes
- Interchange students – University placements conducting research on our behalf that feeds directly into how we shape our programmes of work and projects
- Student social work placements to help future statutory social workers better understand the wishes and feelings of children and young people in need of care and protection
- Continuous staff training - to ensure all staff have the correct skills and knowledge to support children, young people and vulnerable adults.
- Continuous improvement of services, systems and staff via young people's feedback through surveys, questionnaires and face to face.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

'I just want to say that whenever you are in a meeting that I am minuting, I always admire how you come across and represent these young people, you have a lovely way of expressing their thoughts and advocating for them. It was good that XX was able to engage with advocacy and have his views heard at the meeting. Thank you'. – Professional

Mum is happy with this. Mum feels NYAS support and influence has improved XX's offer from the school and she is happy with that'. Family member to Advocate.

Some Key Achievements - Children's Services

'Thank you so much for coming all this way to go to my meeting. You are the best!'. Young person to advocate.

In 2022-2023 NYAS:-

- Achieved the roll out of NYAS's new case recording system C.H.I.P.
- Increased the number of registered NYAS volunteers to over 650 active volunteers working with our children and young people.
- NYAS made a total of **435** safeguarding referrals on behalf of children, young people and vulnerable adults who told us that they did not feel safe during 2022- 2023. These were children and young people who were already known to public bodies.
- As well as the safeguarding work, we also undertook **935** missing from care return interviews across England and Wales.
- Worked constructively with the private residential sector, the Department of Education and OFSTED to deliver children centred *Independent Monitoring visits to **828** children's homes, conducting **7,145** visits and making **12,547** recommendations to improve the safety and care of children and young people residing in those homes.
- Through the Independent Monitoring visits to homes, we gained feedback from **9,153** children and young people, **2,859** parents and carers and **5,762** professionals.
- Secured 50 pledges from local authorities to our '**My Things Matter**' campaign in partnership with **MADLUG** (Make A Difference Luggage). 2023 – 2024 will see increased efforts to secure all local authorities signing up to treat the belongings of children and young people with respect and dignity.
- Responded to the call for evidence and comments for the Care Review – working with young care experienced people for whom any changes would have a direct impact on their lives.
- Retained all our quality marks including Trusted Charities, Cyber Essentials award, Law society accreditations for Children and Family Law, Helplines Standards award and Disability Confident Award.
- Conducted a full in depth staff survey – the first since coming out of lockdown.
- Our national 'free' helpline received **29,799** contacts through phone and email requesting our services. This resulted in **12,232** referrals directly into NYAS services.

* Under the Children's Homes Regulations, children's homes are required to have in place a monthly visit by an independent person whose duties include talking to the children in private about their care in the home.

'I would like you to go to the meeting for me. It always helps when you are there. I understand what they are doing and I feel involved in decisions that are being made, when you are there'. Young person to their advocate.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

Key Achievements – Legal Services

'Without your help in that dark time heaven knows where I'd be now. Life for me has never been better, like an uncaged bird because of you unlocking the cage I've been set free. (Parent)

2022 - 2023 saw the NYAS legal team increase in size with recruitment taking place nationally rather than the previous usual restriction to head office. The number of legal cases continues to increase across the country, working in close collaboration with CAFCASS and a growth strategy is in place for further increases and diversification into other areas to further assist care experienced young people. This will include – but is not limited to – DOLS, public law and discharge of care orders.

'You've made such a massive and positive difference to XX's (and as a result, my) life, I really can't thank you enough. I hope you are able to stay in touch because, after what we've been through, just saying "toodle-oo" and 'leaving it there' doesn't seem quite right! I'm incredibly grateful'. Parent

2022 – 2023 saw 281 families being represented by NYAS. These are new cases in family proceedings where parents were in conflict about the arrangements for their children post separation and divorce.

'Thank you for everything. My children have a life now BECAUSE OF YOU! Thank you for seeing the truth! Thank you for fighting for them! Guardians are amazing people, who do amazing jobs! You make such a difference I really hope you know what a difference you make! I'm off to live my life now free of abuse, control! I haven't had that freedom in over years! THANKYOU!!!!!!!!!!!! Kindest regards & forever grateful' (Parent)

The NYAS Liverpool and Wirral contact service closed in 2022 – 2023 due to continued operational losses, contractual issues and technological issues which proved too time consuming and costly to rectify.

'Before you were involved, I'd spent 4 to 5 years and many tens of thousands of pounds fighting to protect XX's welfare, his education and his time with me. I was struggling to get my concerns heard. I was putting myself and my family/partner under a great deal of pressure and I was on the cusp of giving up. Without NYAS he would have lost contact with me and who knows how things would have developed at his home'. Parent

The legal team continues its involvement with the Helpline, offering support to young people and care leavers on request. Their support can focus on a variety of issues, e.g. seeking contact with their siblings, care leavers transitioning to adult service, child protection advice, special guardianship, restriction of liberty and information regarding the discharging of care orders.

'I would like to give feedback on XX, who has recently supported our family as caseworker for a rule 16.4 guardian in the family court in Oxford. What an asset to NYAS that you have in her! I have found her approach open, caring, understanding and proactive. XX has also intervened in difficult situations in support of my children to allow their wishes and feelings to be met prior to conclusions and the court order'. Parent

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Our principal funding sources continue to be dependent on contracts with local authorities, health trusts and independent providers for the provision of advocacy, independent visitor services and the Legal Aid Agency for the provision of separate representation and legal advice.

Other funding sources include the National Assembly of Wales, grant making bodies, individual donors, and corporates as well as private sector clients for whom we are delivering mental health advocacy and Reg.44/Reg 32 visits. This year the percentage of public to private funding stands at 61% to 39%. An increase in our fundraising activities enables unrestricted funds to be allocated to non-statutory charitable activities such as the recently established SidebySide care leavers support project, the 'My things matter' campaign and the 'Knapman Fund'.

The large majority of fundraising activity undertaken by the charity involves trusts, foundations, government agencies and major donor organisations such as Big Lottery and Comic Relief. Where we do make fundraising appeals direct to the public, we subscribe to best practice and always ensure our actions are compatible with our values. NYAS is an organisation registered with the Fundraising Regulator.

In accordance with best practice as regard to payments to suppliers, NYAS ensures that we always pay to terms and where possible ahead of the date due.

Investment policy and performance

In addition to the aim to retain a prudent amount of reserves each year, the charity's funds have generally been required to be spent in the short term. The investment policy therefore has been to balance liquidity and the availability of funds whilst ensuring an appropriate level of return on the investment. Brewin Dolphin continue to act as the charity's independent investment provider, managing the performance of the charity's fixed assets investments. Further liquid funds remain in easy access bank accounts.

The total return of the invested assets was -2.3% over the year to 31 March 2023. Investment markets have been challenged by a number of events over the year. Russia's invasion of Ukraine, decade high inflation and significant interest rate rises have weighed on returns. However, NYAS's investments have fared better than its associated benchmark which fell 4.3% over the same period. The invested reserves continue to have a long term timeframe, with the aim to add financial resilience to the organisation.

Reserves policy

The free reserves of the charity have increased during the year from £2,454,154 as at 31 March 2022 to £2,774,791 as at 31 March 2023. Free reserves are calculated as total unrestricted reserves, less designated funds and fixed assets but include fixed asset investments.

The level of free reserves is maintained in a range that protects the charity against any sudden reduction in income and ensures immediate commitments can be met.

The previously recorded designated funds subtotal of £417,000 for discretionary charitable expenditure has been released back to general unrestricted funds with the trustees approval. This discretionary charitable expenditure is now recognised as an established charitable cause as part of our core activities and is now covered within the accounts.

The trustees are keenly aware of the risks to all services supported by public funding. They are committed to ensure that the charity can continue to meet its core aims and have agreed that reserves should be drawn upon, where necessary, to maintain and develop services that are essential to our charitable purpose.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

Risk Management

The Board of Trustees has examined the major strategic business and operational risks that NYAS face and confirms that policies, procedures and systems have been established so that necessary steps can be taken to manage those risks and to enable regular reports to be provided.

The Audit, Risk and Reward committee will report on high level risks to the Board of Trustees. A quarterly updated Risk Register is prepared by the Group CEO for review by the A.R&R committee. An interdepartmental Safeguarding/GDPR scrutiny committee chaired by the Group CEO feeds into the risk register.

The trustees continue to be aware of the uncertainty caused by cuts in public spending and the challenges arising from changes to legal aid funding. We are responding by managing contracts robustly, introducing efficiency savings and growing alternative sources of funding through the introduction of a dedicated Income Generation and Fundraising team.

NYAS executive team and trustees are also aware of the potential opportunities and threats contained in the soon to be released care review. The full impact of the recommendations will be considered during 2023 – 2024 and will form an integral part of the revised strategic plan.

The charity remains firmly committed to the mission of ensuring that children, young people and vulnerable adults are able to understand and influence decisions made about their lives by supporting them to have their wishes and feelings heard.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee, registered charity number 1012485 and is constituted under its memorandum and articles.

Governance, pay and remuneration is overseen by the Audit, Risk and Reward committee reporting into the Board of Trustees, working closely with the Chief Executive and operating within the terms of our Memorandum and Articles of Association. The setting of pay and remuneration for the charity's key management personnel is based on a job evaluation methodology that encompasses the requirements, demands and content of each role across ten factors. The scores are then benchmarked against both market rates and similar scoring internal jobs to determine the salary range.

The Board of Trustees follows a routine of closely monitoring and reviewing its effectiveness at its quarterly meetings and through careful application of any advice contained within the management letter provided as part of the annual audit.

NYAS seeks to ensure the Board of Trustees continually comprises of individuals who contribute a range of skills and expertise relevant to the monitoring, guidance and development of the charity. NYAS is particularly fortunate to have trustees who bring financial, commercial, legal and social work together with extensive academic knowledge and experience.

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 M Best
Ms M Cover
Mr N Galloway
Sir M Hedley (Chair)
Ms K Harris
Mr R Jones MBE
Mrs J Timms OBE
Mr R A Wright

(Resigned 28 September 2022)

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

Recruitment and appointment of trustees

Appointment of trustees follows a skills audit which is conducted periodically to address any gaps in the Board of Trustees' expertise. The appointment process is initiated through an established network of business, legal, voluntary and academic sector contacts and a formal recruitment process.

Potential trustees with the appropriate expertise and experience are given the opportunity to meet the Chair, the Group Chief Executive, other Board of Trustee members and to visit the Charity Headquarters or services which may be local to them. Appointment is made after attendance at a full meeting of the Board. 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 it winding up.

Recruitment of additional trustees will continue during 2023 – 2024 including the full integration of a minimum of two young care experienced trustees onto the board.

Induction and training of trustees

New trustees are provided with an induction pack containing background information about the work of the Charity and a copy of the NCVO's 'Good Trustee Guide'. An induction programme is matched to their individual needs and includes copies of the most recent annual report and accounts, current financial records and accounting systems, organisational structure charts, young people's feedback reports and operating practices.

Induction and on-going trustee training is provided via internal/external training courses, webinars and opportunities to interact directly with NYAS exec team and associated staff including the training team. All trustees receive training in safeguarding, GDPR and equality, diversity and inclusion.

Organisational structure and decision-making

The Group Chief Executive and Finance Director report regularly to the Board of Trustees. The Group Chief Executive has delegated authority to make strategic decisions on behalf of the board and NYAS. With the support of her Executive management team they will make operational management decisions.

The Board of Trustees make staff appointments and salary decisions at Group CEO level. Strategic policy decisions are referred to them for information/approval.

The Board of Trustees is responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the year ended. The Board of Trustees is responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Senior Management

Rita Waters, Secretary and Group Chief Executive.

Auditor

In accordance with the charitable company's articles, a resolution proposing that BWM be reappointed as auditor of the charitable company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
*FOR THE YEAR ENDED 31 MARCH 2023***

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

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

Mr R A Wright

Trustee

Dated: 1 September 2023

Ms R Waters

Secretary

Dated: 1 September 2023

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also the directors of The National Youth Advocacy Service 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.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE

Opinion

We have audited the financial statements of The National Youth Advocacy Service (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's 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 the 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. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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 inconsistent 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.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 is 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 trustees 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (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 the 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 NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

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 engagement partner 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, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- 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.

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 that 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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Louise Casey ACA (Senior Statutory Auditor)
for and on behalf of BWM**

8 September 2023

**Chartered Accountants
Statutory Auditor**

Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	21,192	59,487	80,679	90,936
Charitable activities	4	9,145,125	980,273	10,125,398	9,029,200
Investments	5	22,773	-	22,773	22,117
Total income		9,189,090	1,039,760	10,228,850	9,142,253
<u>Expenditure on:</u>					
Raising funds	6	128,103	-	128,103	126,505
Charitable activities	7	9,123,705	1,039,760	10,163,465	8,904,977
Total expenditure		9,251,808	1,039,760	10,291,568	9,031,482
Net operating (loss)/surplus		(62,718)	-	(62,718)	110,771
Net gains/(losses) on investments	12	(81,543)	-	(81,543)	53,014
Net (expenditure)/income for the year/net movement in funds		(144,261)	-	(144,261)	163,785
<u>Reconciliation of funds</u>					
Fund balances at 1 April 2022		3,037,903	-	3,037,903	2,874,118
Fund balances at 31 March 2023		2,893,642	-	2,893,642	3,037,903

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year - 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:				
Donations and legacies	3	15,247	75,689	90,936
Charitable activities	4	8,527,317	501,883	9,029,200
Investments	5	22,117	-	22,117
Total income		8,564,681	577,572	9,142,253
Expenditure on:				
Raising funds	6	126,505	-	126,505
Charitable activities	7	8,327,405	577,572	8,904,977
Total expenditure		8,453,910	577,572	9,031,482
Net operating surplus		110,771	-	110,771
Net gains/(losses) on investments	12	53,014	-	53,014
Net income for the year/net movement in funds		163,785	-	163,785
Reconciliation of funds				
Fund balances at 1 April 2021		2,874,118	-	2,874,118
Fund balances at 31 March 2022		3,037,903	-	3,037,903

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	13		99,238		132,406
Tangible assets	14		19,613		34,343
Investments	15		1,687,708		1,780,550
			<u>1,806,559</u>		<u>1,947,299</u>
Current assets					
Accrued income - Legal			470,618		511,429
Debtors	17		1,313,575		1,336,815
Cash at bank and in hand			797,564		822,377
			<u>2,581,757</u>		<u>2,670,621</u>
Liabilities:					
Creditors: amounts falling due within one year	18		(1,449,674)		(1,345,563)
Net current assets			<u>1,132,083</u>		<u>1,325,058</u>
Total net assets			<u>2,938,642</u>		<u>3,272,357</u>
Provisions for liabilities	20		(45,000)		(234,454)
Net assets			<u><u>2,893,642</u></u>		<u><u>3,037,903</u></u>
The funds of the charity					
Designated funds	22		-		417,000
General unrestricted funds			<u>2,893,642</u>		<u>2,620,903</u>
Total unrestricted funds			<u>2,893,642</u>		<u>3,037,903</u>
Total charity funds			<u><u>2,893,642</u></u>		<u><u>3,037,903</u></u>

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

The financial statements were approved by the trustees and authorised for issue on 1 September 2023 and are signed on its behalf by:

Mr R A Wright
Trustee

Company Registration No. 2722134

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Net cash provided by operating activities	27		(19,820)		(142,568)
Cash flows from investing activities					
Purchase of intangible assets		(31,010)		(145,906)	
Purchase of tangible fixed assets		(8,055)		(17,222)	
Purchase of investments		(1,028,633)		(513,890)	
Proceeds on disposal of investments		1,055,980		284,431	
Movement in investment cash held		(16,048)		(9,637)	
Investment income		22,773		22,117	
Net cash provided by investing activities			(4,993)		(380,108)
Net decrease in cash and cash equivalents			(24,813)		(522,676)
Cash and cash equivalents at beginning of year			822,377		1,345,053
Cash and cash equivalents at end of year			797,564		822,377

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

Charity information

The National Youth Advocacy Service is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is Tower House, 1 Tower Road, Birkenhead, Wirral, CH41 1FF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, 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 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 accounts have been prepared under the historical cost convention modified to include 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 accounts, 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 accounts.

1.3 Charitable funds

Funds held by the charity are:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

1.4 Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income from donations and grants, including capital grants, and contract income is included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in income of restricted funds when receivable.

Voluntary income includes discretionary grants for projects, goods and services where no service agreement or contract exists.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the statement of financial activities under the heading charitable activities.

For legacies, entitlement is the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification made by the executors to the charity that a distribution will be paid or when a distribution is received from the estate. Interest is included when receivable by the charity.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

Raising funds

These represent costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs and support costs are allocated to charitable activities in the SOFA based on staff numbers (see note 8).

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies (Continued)

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Software	33% pa on a straight line basis
----------	---------------------------------

1.7 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.

All assets costing more than £1000 are capitalised at cost.

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

Computer equipment	33% p.a. on a straight line basis
Fixtures, fittings & equipment	20% p.a. on a straight line basis

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.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

1.10 Accrued income

Legal cases in progress or completed but unsettled are valued at the amount of anticipated receipt from the Legal Aid Agency or opponent, net of any payments on account, and are shown as accrued income.

1.11 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

1.12 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.

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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

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.

1.13 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

1.14 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.

1.15 Retirement benefits

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

1.16 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.17 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is also able to partially recover Value Added Tax. Expenditure that is not recoverable by the charity is recorded in the accounts inclusive of VAT.

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.

The provision for property dilapidations relating to the charity premises remains outstanding and has been decreased to £45,000.

Based on previous claims experience, a provision is held against the value of legal cases in progress to reflect the uncertainty of fully recovering the accrued value of older matters. The amount required now, however, is relatively small as this is a legacy issue which is largely discharged.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	21,192	59,487	80,679	15,247	53,389	68,636
Grants receivable	-	-	-	-	22,300	22,300
	<u>21,192</u>	<u>59,487</u>	<u>80,679</u>	<u>15,247</u>	<u>75,689</u>	<u>90,936</u>

Performance related grants are disclosed in note 4.

4 Charitable activities

	Children's Services £	Legal Services £	Total 2023 £	Total 2022 £
Income from charitable activities	8,423,406	844,273	9,267,679	8,527,317
Performance related grants	857,719	-	857,719	501,883
	<u>9,281,125</u>	<u>844,273</u>	<u>10,125,398</u>	<u>9,029,200</u>
Analysis by fund				
Unrestricted funds	8,300,852	844,273	9,145,125	
Restricted funds	980,273	-	980,273	
	<u>9,281,125</u>	<u>844,273</u>	<u>10,125,398</u>	

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

(Continued)

For the year ended 31 March 2022

	Children's Services £	Legal Services £	Total 2022 £
Income from charitable activities	7,654,986	872,331	8,527,317
Performance related grants	501,883	-	501,883
	<u>8,156,869</u>	<u>872,331</u>	<u>9,029,200</u>
Analysis by fund			
Unrestricted funds	7,654,986	872,331	8,527,317
Restricted funds	501,883	-	501,883
	<u>8,156,869</u>	<u>872,331</u>	<u>9,029,200</u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from listed investments	20,372	21,564
Interest receivable	2,401	553
	<u>22,773</u>	<u>22,117</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, and grants	37,736	19,325
Staff costs	79,069	96,553
Fundraising and publicity	116,805	115,878
Investment management - Brewin Dolphin	11,298	10,627
	<u>128,103</u>	<u>126,505</u>

The cost of seeking donations and grants, including related staff costs, shown above incorporates obtaining performance related grants disclosed in note 4.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Children's services £	Legal services £	NYAS helpline £	Total 2023 £	Total 2022 £
Staff costs	4,786,570	696,854	101,435	5,584,859	4,321,999
Direct charitable expenditure	3,030,722	137,950	30,582	3,199,254	3,321,027
	<u>7,817,292</u>	<u>834,804</u>	<u>132,017</u>	<u>8,784,113</u>	<u>7,643,026</u>
Share of support costs (see note 8)	1,163,584	154,899	44,259	1,362,742	1,246,051
Share of governance costs (see note 8)	16,610	-	-	16,610	15,900
	<u>8,997,486</u>	<u>989,703</u>	<u>176,276</u>	<u>10,163,465</u>	<u>8,904,977</u>
Analysis by fund					
Unrestricted funds	7,957,726	989,703	176,276	9,123,705	
Restricted funds	1,039,760	-	-	1,039,760	
	<u>8,997,486</u>	<u>989,703</u>	<u>176,276</u>	<u>10,163,465</u>	

Included in Direct Charitable Expenditure are payments to partners of £519,991 (2022: £561,557) in respect of the Priory contract. Also included are payments to self employed workers of £1,870,007 (2022: £1,724,244).

For the year ended 31 March 2022

	Children's services £	Legal services £	NYAS helpline £	Total 2022 £
Staff costs	3,619,316	606,476	96,207	4,321,999
Direct charitable expenditure	3,160,167	131,638	29,222	3,321,027
	<u>6,779,483</u>	<u>738,114</u>	<u>125,429</u>	<u>7,643,026</u>
Share of support costs (see note 8)	1,070,781	131,453	43,817	1,246,051
Share of governance costs (see note 8)	15,900	-	-	15,900
	<u>7,866,164</u>	<u>869,567</u>	<u>169,246</u>	<u>8,904,977</u>
Analysis by fund				
Unrestricted funds	7,288,592	869,567	169,246	8,327,405
Restricted funds	577,572	-	-	577,572
	<u>7,866,164</u>	<u>869,567</u>	<u>169,246</u>	<u>8,904,977</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	918,664	-	918,664	874,838	-	874,838
Depreciation and amortisation	86,962	-	86,962	107,344	-	107,344
Premises and office costs	204,849	-	204,849	137,245	-	137,245
Other costs	152,267	-	152,267	126,624	-	126,624
Audit fees	-	7,920	7,920	-	7,200	7,200
Accountancy	-	8,690	8,690	-	8,700	8,700
	<u>1,362,742</u>	<u>16,610</u>	<u>1,379,352</u>	<u>1,246,051</u>	<u>15,900</u>	<u>1,261,951</u>
Analysed between Charitable activities	<u>1,362,742</u>	<u>16,610</u>	<u>1,379,352</u>	<u>1,246,051</u>	<u>15,900</u>	<u>1,261,951</u>

The above costs are the central head office overheads of the charity which do not reflect or include costs attributable to the delivery of specific services of the charity. These have been allocated to charitable activities (in note 7) on the basis of direct staff numbers. Governance costs are allocated to children's services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no trustees were reimbursed expenses during the year (2022; no trustees were reimbursed).

10 Auditors' remuneration

The analysis of auditor's remuneration is as follows:

	2023	2022
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>7,920</u>	<u>7,200</u>
All other non-audit services	<u>8,690</u>	<u>8,700</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Children's Services	168	144
Legal Services	20	21
NYAS Helpline	6	6
Operational	45	31
	<u>239</u>	<u>202</u>

Employment costs

	2023 £	2022 £
Wages and salaries	5,831,045	4,665,987
Social security costs	523,156	435,175
Other pension costs	228,391	192,228
	<u>6,582,592</u>	<u>5,293,390</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
In the band £60,001 - £70,000	2	3
In the band £70,001 - £80,000	2	-
In the band £80,001 - £90,000	-	-
In the band £90,001 - £100,000	1	1
	<u>1</u>	<u>4</u>

12 Net gains/(losses) on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Revaluation of investments	7,443	30,972
Gain/(loss) on sale of investments	(88,986)	22,042
	<u>(81,543)</u>	<u>53,014</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

13 Intangible fixed assets

	Software £
Cost	
At 1 April 2022	271,212
Additions	31,010
At 31 March 2023	302,223
Amortisation	
At 1 April 2022	138,807
Amortisation charged for the year	64,178
At 31 March 2023	202,985
Carrying amount	
At 31 March 2023	99,238
At 31 March 2022	132,406

14 Tangible fixed assets

	Computer equipment £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 April 2022	110,344	7,282	117,626
Additions	8,055	-	8,055
Disposals	(10,104)	-	(10,104)
At 31 March 2023	108,295	7,282	115,577
Depreciation			
At 1 April 2022	82,491	792	83,283
Depreciation charged in the year	21,406	1,379	22,785
Eliminated in respect of disposals	(10,104)	-	(10,104)
At 31 March 2023	93,793	2,171	95,964
Carrying amount			
At 31 March 2023	14,502	5,111	19,613
At 31 March 2022	27,853	6,490	34,343

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

15 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 April 2022	1,724,752	55,798	1,780,550
Additions	1,028,633	-	1,028,633
Valuation changes	7,443	-	7,443
Movement in cash	-	16,048	16,048
Disposals	(1,144,966)	-	(1,144,966)
At 31 March 2023	1,615,862	71,846	1,687,708
Carrying amount			
At 31 March 2023	1,615,862	71,846	1,687,708
At 31 March 2022	1,724,752	55,798	1,780,550

The total return of the invested assets was -2.3% over the year to 31st March 2023. Investment markets have been challenged by a number of events over the year. Russia's invasion of Ukraine, decade high inflation and significant interest rate rises have weighed on returns. However, NYAS's investments have fared better than its associated benchmark which fell 4.3% over the same period. The invested reserves continue to have a long term timeframe, with the aim to add financial resilience to the organisation.

16 Financial instruments

	2023 £	2022 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,666,178	1,820,869
Equity instruments measured at fair value through the SOFA	1,615,862	1,724,752
Carrying amount of financial liabilities		
Measured at amortised cost	591,788	1,222,395

Debt instruments includes bank and cash (including any cash held in investment portfolios), trade debtors and other debtors.

Equity instruments includes the market value of investments at the year end, see note 15.

Financial liabilities includes trade creditors, accruals and other creditors (excluding any amounts due to HMRC).

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

17 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	562,028	719,238
Other debtors	234,740	228,450
Prepayments and other accrued income	516,807	389,127
	<u>1,313,575</u>	<u>1,336,815</u>

18 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		191,476	48,357
Deferred income	19	666,410	803,919
Trade creditors		442,800	339,340
Other creditors		62,379	35,825
Accruals		86,609	118,122
		<u>1,449,674</u>	<u>1,345,563</u>

All Trade Creditors are settled within a maximum of 30 days from invoice date.

19 Deferred income

	2023	2022
	£	£
Other deferred income	<u>666,410</u>	<u>803,919</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Total deferred income at 1 April 2022	803,919	625,261
Amounts received in year	666,410	803,919
Amounts credited to statement of financial activities	(803,919)	(625,261)
	<u>666,410</u>	<u>803,919</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

20	Provisions for liabilities	2023 £	2022 £
	Dilapidations	45,000	55,000
	Income contingency	-	179,454
		<u>45,000</u>	<u>234,454</u>

Movements on provisions:

	Dilapidations £	Income contingency £	Total £
At 1 April 2022	55,000	179,454	234,454
Utilisation of provision	(10,000)	(179,454)	(189,454)
	<u>45,000</u>	<u>-</u>	<u>45,000</u>
At 31 March 2023	<u>45,000</u>	<u>-</u>	<u>45,000</u>

The provision for property dilapidations relating to one of the charity premises remains outstanding and has remained the same at £45,000, dilapidations on another premises has been paid during the year and therefore released, this amounted to £10,000.

In 2022 a provision was created to cover for the potential repayment of contract income where activity volumes are lower than planned due to Covid. This has now been utilised during the year and no such provision is considered necessary at the year end.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

21 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 31 March 2023 £
	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 1 April 2022 £	Income £	Expenditure £	
	£	£	£	£	£	£	£
Section 64 Welsh Grant	-	11,570	(11,570)	-	36,310	(36,310)	-
Mental Health Recovery Fund	-	2,136	(2,136)	-	18,843	(18,843)	-
SSG Parent Advocacy	-	168,661	(168,661)	-	307,027	(307,027)	-
SSG Project Unity	-	183,457	(183,457)	-	392,329	(392,329)	-
NVYO grant	-	28,224	(28,224)	-	-	-	-
Welsh emergency digital equipment	-	10,905	(10,905)	-	-	-	-
SidebySide	-	75,655	(75,655)	-	59,487	(59,487)	-
IST Support Worker	-	88,521	(88,521)	-	63,720	(63,720)	-
Cardiff and Vale Parents Advocacy	-	-	-	-	40,000	(40,000)	-
SVYWO	-	-	-	-	63,212	(63,212)	-
Other restricted funds	-	8,443	(8,443)	-	58,832	(58,832)	-
	-	577,572	(577,572)	-	1,039,760	(1,039,760)	-

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

21 Restricted funds

(Continued)

Section 64 grant finances a one to one holistic support service for care experienced young people who are transitioning from CAMHS to adult mental health service or for those who are accessing or unable to access primary mental health services. It provide health and well-being support to individual's. The second element of the service is creating an online platform to support foster carers with tools and resources to equip them with information and knowledge on how to deal with and support the mental health of the young people they may be fostering.

Mental Health Recovery fund – this additional money from Caerphilly Local Authority will ensure that parents whose children are at risk of child protection procedures are supported through the process. We will provide advocacy representation within family group conferences and ensure the parents are at the heart of plans in place to safeguard and protect their children.

SSG Parent Advocacy - to support Welsh Government's plans of reducing numbers of children entering the care system in Wales. The Parent Advocacy programme will also support parents to engage with social services through the provision of independent professional advocacy.

SSG Project Unity - to help break the cycle of children being born to care-experienced young mothers entering the care system in Wales This is achieved by helping them engage with services, access practical and emotional support and learn new life skills with the aim of keeping families together.

NVYO Grant - our Welsh Government NVYO funded project provides an opportunity for all young people throughout Wales to undertake accredited training in Peer Mentoring, Peer Advocacy and support to apply for and gain Youth Work qualifications. The grant has also enabled us to recruit an expert care experienced young person to work with the YPAG to explore using Digital Platforms to meet the project aims.

Welsh Emergency Digital Equipment - we were fortunate to have received this grant for care leavers who are without access to digital equipment. This has been a much-needed resource for young people, affording them the opportunity to expand their skills in this new virtual world we find ourselves in.

Side By Side is a project with volunteers, as mentors, to support care leavers through a programme which will help young people to bridge the gap between leaving care and finding their own way in the world, providing a broad range of support and mentoring. A grant was gratefully received from the Dulverton Trust in 2022/23 and fully spent during the year.

Funds have been used for the bursary for each of these care leavers. Bursaries have provided such items as computers and internet access to aid them with College work and equipment to enable them to cook their own meals.

IST support worker - NYAS Cymru were funded to support Caerphilly Children's Services with the delivery of Family Meetings in the Intensive Support Team. The aim is to reduce the number of children who become looked after. The project looks to deliver an impartial and independent advocacy service to parents and legal guardians of children/young people under the age of 18, living within the Caerphilly County Borough Council area.

The service is bespoke and dependent on the needs of the individual. Each intervention will involve working with a single individual, addressing any advocacy issues and attempting to bring them to a resolution.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

22 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:

	Balance at 1 April 2021	Transfers	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Discretionary charitable expenditure	417,000	-	417,000	(417,000)	-
	<u>417,000</u>	<u>-</u>	<u>417,000</u>	<u>(417,000)</u>	<u>-</u>
	<u>417,000</u>	<u>-</u>	<u>417,000</u>	<u>(417,000)</u>	<u>-</u>

The previously recorded designated funds subtotal of £417,000 for discretionary charitable expenditure has been released back to general unrestricted funds. This discretionary charitable expenditure is now recognised as an established charitable cause as part of our core activities and is now covered within the accounts.

23 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £228,391 (2022, £192,228). Total employee and employer contributions totalling £37,698 (2022, £35,538) were payable to the fund at the balance sheet date and are included within creditors.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	38,119	38,119
Between two and five years	42,162	80,281
	<u>80,281</u>	<u>118,400</u>

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 Number	2022 Number
Key management personnel	<u>6</u>	<u>4</u>

	2023 £	2022 £
Aggregate remuneration	<u>272,243</u>	<u>242,248</u>

There were no other related party transactions in the year.

26 Company limited by guarantee

The National Youth Advocacy Service is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

27	Cash generated from operations	2023 £	2022 £
	(Deficit)/surplus for the year	(144,261)	163,785
	Adjustments for:		
	Investment income recognised in statement of financial activities	(22,773)	(22,117)
	Loss/(gain) on disposal of investments	88,986	(22,042)
	Fair value gains and losses on investments	(7,443)	(30,972)
	Depreciation and impairment of tangible fixed assets	86,963	107,344
	Movements in working capital:		
	Decrease/(increase) in accrued income	40,811	(105,399)
	Decrease/(increase) in debtors	23,240	(392,353)
	Increase/(decrease) in creditors	241,620	(91,954)
	Increase/(decrease) in provisions	(189,454)	72,482
	(Decrease)/increase in deferred income	(137,509)	178,658
	Cash absorbed by operations	(19,820)	(142,568)

Document Activity Report

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Accounts

Charity Registration No. 1012485

Company Registration No. 2722134 (England and Wales)

THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
AMENDED ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Best	
	Ms M Cover	
	Mr N Galloway	(Appointed 16 March 2022)
	Ms K Harris	
	Mr R Jones MBE	
	Mrs J Timms OBE	
	Mr R A Wright	
	Sir M Hedley (Chair)	
Secretary & Chief Executive	Ms R Waters	
Charity number	1012485	
Company number	2722134	
Registered office	Tower House 1 Tower Road Birkenhead Wirral CH41 1FF	
Auditor	BWM Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT	
Bankers	National Westminster Bank Plc 32 Market Street Leigh Lancashire WN7 1DX	
Investment advisors	Brewin Dolphin 1 The Avenue Spinningfields Square Manchester M3 3AP	

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE CONTENTS

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THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2022*

The trustees present their annual report and financial statements for the year ended 31 March 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 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) (effective 1 January 2019)".

2021 – 2022 continued to see NYAS working in a COVID environment with forced lockdowns at various points throughout the year. As restrictions started to lift, NYAS's pattern of operation evolved. Wales restrictions lifted slower than England's which saw NYAS operating within two different sets of restrictions throughout the year. Communications in NYAS had to be country specific as did risk assessments and health and safety plans, as well as country specific changes across all our working practices. As the financial year ended in March 2022, NYAS continues to operate a mix of hybrid, home and face to face working to suit commissioners, staff and the individuals we support. For the majority of NYAS staff and self-employed contractors remote working has always been their normal working practice. For those who were forced into remote working, their response to it and the improvements it has made have been welcomed by NYAS. 2022 – 2023 will see a mix of remote/hybrid working continue to be embedded as part of our working practices.

2021 – 2022 saw new contracts, contract extensions and continued growth for NYAS. Venturing further afield NYAS gained contracts in Scotland, which now sees NYAS working in England, Scotland and Wales. As Scotland operates within different legislation, NYAS will produce an options appraisal for the board of trustees on further expansion into Scotland during 2022 -2023.

2022 – 2023 will see continued investment in our case recording system which was rolled out to 95% of all users during 2021 – 2022. This will enable smarter working across NYAS and more readily available and meaningful management information to assist in the strategic planning process.

2021 – 2022 also saw the launch of a new NYAS website for all users including a new internal NYAS intranet for all staff and contractors. New mobile technology including the use of apps will continue to support NYAS workforce in any future agile working models introduced.

2021 – 2022 saw NYAS Cymru expand its services and staff significantly with an annual income growth of 25% from £1.7m in 2020 – 2021 to £2.2m in 2021 – 2022. A new 'community based' approach to office accommodation will be sought in Wales enabling the full withdrawal of staff from at least one NYAS Cymru office, resulting in significant cost savings. Dilapidation and moving costs will be accounted for during 2022 – 2023 as we prepare for this model.

The year ending 31st March 2022 continued to see an increase in revenue of 11.5% compared to year ending 31st March 2021, with total revenue of £9,142,253. This is due to the retention and extension of existing contracts, as well as new contract gains. Key areas of growth in 2022 continue to be in the provision of Reg 44 inspections, mental health advocacy, parental advocacy and the 'active offer' of advocacy across Wales, witnessing a growth in the number of young people receiving advocacy upon entering the care system in Wales.

The value of **tenders** awarded in 2021-2022 is **£1,177,468** representing a 28% increase compared to the previous year. Of the fifteen tenders awarded during 2021 – 2022 seven were for new business and eight were retenders. Grant success continued at a similar level to 2021.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Background

NYAS delivers high quality rights-based socio-legal services to children, young people and vulnerable adults, all of which are formulated around a framework of children and vulnerable adults' rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, the United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR). NYAS strives to ensure the rights of children and young people are upheld and will be **'always on the side of the child'**.

NYAS delivers its services across England, Wales (NYAS Cymru) and parts of Scotland. NYAS Cymru statutory contracts and grants have increased significantly in recent years, mainly due to the 'active offer' of advocacy offered to all children and young people entering the care system. NYAS Cymru continues to experience managed growth in its contracts, with a particular emphasis on funding from grants and trusts, to fulfil an unmet need for various advocacy services outside of the statutory advocacy service. This includes peer-to-peer, parental and family advocacy which has shown significant results with the Welsh Government recognising positive results in reducing the number of children being taken into care.

***"My advocate was my rock, I could not have got through the past year without her, my children are now off the Child Protection Register. I have grown in confidence. She helped me believe in myself".
(Feedback from parent advocacy intervention)***

'SidebySide' continues to be our flagship charitable activity. Supported through grants and trusts and initially developed in partnership with Wirral Council, NYAS is committed to supporting care leavers in the first – and crucially important – twelve months as they transition from care to semi-independent or independent living. 2022 – 2023 will see 'SidebySide' being rolled out into additional local authority areas as NYAS shares its successes from the programme with commissioners and other funders.

"I am matched to a young person who is 19 years old. We've been talking now for about five and a half months and the progress she has made has been phenomenal. She is a shy person who struggles to know what she wants, and she struggles with anxiety, but with the help of Side-by-Side training we have slowly but surely worked our way to achieving and setting some goals and I am excited for the future ahead of her". – SBS volunteer.

2021 - 2022 continued to build on the successes witnessed in NYAS influencing, campaigning and lobbying with some excellent results. A collaboration with MADLUG (Make a Difference Luggage) saw NYAS launch its newest campaign **'My things matter'** calling for all parties involved in placement moves to respect the belongings of the young person being moved.

Every 20 minutes a child in care moves home. 3 in 5 young people said that at least one, but often more of their personal belongings had been lost or damaged when moving home while living in care.

***'I felt like I had no identity, everything I owned was in a bin bag. I felt like nobody cared.'*
BETH, 20 YEARS OLD**

Throughout 2021 – 2022 NYAS Communications and Policy team continued to lobby for legislation and policy changes, contributed to parliamentary enquires, calls for evidence, responded to consultations, chaired/co-chaired panels and debates. Working alongside the team is a young person led Campaigns and Advisory Group who directly feed into the team. Two of the members of the advisory group are working with the Group CEO and Chairman of the Board to become fully integrating young board members, directly involved in all levels of NYAS operations through the board meetings.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

2022 – 2023 will see a full review of the current three-year strategic plan (2021 – 2024) in preparation for any changes. With the increase in income and contracts, staffing levels have increased both in the direct delivery staff and support staff. Changes have also taken place at Director level within NYAS with a merging of two departments (Policy and Research with Marketing and Comms), recruitment of a Head of People and Culture and a Director of Children Services for England is planned for 2022 – 2023. The incumbent Finance Director and the Quality/Audit Manager will both retire during 2022 – 2023. Safer recruitment plans for their replacements are underway.

Our Vision

"A society where every child, young person and vulnerable adult's voice is heard and their rights are respected."

Objectives and Activities

In formulating the policies and objectives the Trustees have had due regard for the Charity Commission's revised public benefit guidance.

The main aim of NYAS is to ensure the delivery of high-quality rights-based socio-legal services. These are formulated around a framework of children and vulnerable adult's rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR).

Our key strategic aims are:

CHAMPION RIGHTS:

- We will always listen to and speak up for children and young people, empowering them to ensure their rights, views, wishes and feelings are represented, heard and supported.

INFLUENCE CHANGE:

- We will inspire care experienced young people to work with us and campaign to influence decision makers to bring about positive changes to shape the laws and services on which they depend.

WORK COLLABORATIVELY:

- We will cultivate a series of strong collaborative and effective partnerships with commissioners, funders and other providers to broaden our reach and improve service delivery. We will empower our dedicated workforce to succeed together by realising their full potential.

INSPIRE TRUST:

- We will make best use of all our resources to strengthen our processes and services by investing in new technology, delivering efficiency and financial sustainability.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Key Achievements and performance

2021 - 2022 has seen NYAS continue to support vulnerable children and young people to express their wishes and feelings at key points in their lives. They are children and young people who may be in care or leaving care, subject to child protection plans and they may have disabilities.

We have delivered this support through a range of services, which includes:-

- Advocacy (issue based, mental health and residential visiting advocacy)

To whom it may concern I just thought I'd put my view on the NYAS advocates across. They are a great service and really listen to what we have to say and actually do something about it. They never make false promises and don't follow through. They have been with me every step of my journey and made it much more easy to handle the struggles of care. I wouldn't have been able to complete care without my advocate so all in all I thought I should say this service should be promoted more, and more kids would benefit from them also a big thank u to my advocate she's really nice listens to me and treats me like a person unlike all the other social services and care home workers. Thank you (advocate) for helping me get my life back 😊 Young Person

- Legal representation – Rule 16.4
- Return interviews for children and young people who have gone missing
- Regulation 44 children's home visits (England)/Regulation 32 children's home visits (Wales)
- A national helpline – often described as a 'LIFELINE' by the callers
- Peer mentoring and peer advocacy programmes
- Parental advocacy (Wales only)
- Continuing to roll out 'SidebySide' care leavers project (England only)

'SidebySide' does exactly what it says on the tin. The chance to be there for someone, help them navigate through difficult things such as applications for grants, applications for licenses and passports etc. The satisfaction of helping someone buy some necessities for their home'. SidebySide Volunteer

- YPAG (Young Persons Advisory Group) representation – assisting NYAS in developing and improving its programme of works
- Campaigns Advisory Group – young people directly influencing our national campaigns work
- National Independent Visitor and Volunteer programmes
- Interchange students – University placements conducting research on our behalf that feeds directly into how we shape our programmes of work and projects

"Working with NYAS has been a delightful experience. All the members of staff I have had the opportunity to interact with have been incredibly pleasant, helpful, and down to earth. I have received massive support from NYAS all throughout and would highly recommend and encourage students to work with them in the future!" - Liverpool Uni student, Interchange Research Project

- Student social work placements to help future statutory social workers better understand the wishes and feelings of children and young people in need of care and protection
- Continuous staff training - to ensure all staff have the correct skills and knowledge to support children, young people and vulnerable adults.
- Continuous improvement of services, systems and staff via young people's feedback through surveys, questionnaires and face to face.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

NYAS always encourages feedback regarding our services, which is used to continually improve how we support anyone needing our services. A small sample of valuable feedback received includes the comments below:-

"You were my voice today, thank you from the bottom of my heart. Thank you so much" – Parent on Project Unity (parental advocacy programme).

I forgot in my comments to thank (NYAS caseworker) for his reports and work he has put into resolving this case. Please could you pass on my thanks to him and NYAS. – Judge

Dear (NYAS Solicitor) Thank you so much for all your support, (YP) will be stress free now. It's been a long rough 3 years for him - Mother in a case.

Numerous people came in and out of our lives during this time, but perhaps the most supportive and the person who stayed with our son from start to finish was his NYAS Advocate. It is hard to see this could have been achieved without the support from NYAS.' - Children's Services – Feedback from a parent:

My grandfather's pictures got lost when I moved, as well as some really important files. It took me two and a half years to get the files back from the local authority. My pictures were lost forever. GRACE, 11 YEARS OLD

The Advocate was able to cut through long and drawn out discussions to highlight what our son thought he needed and made sure that his voice was heard. His Advocate kept in contact, even at difficult times in his treatment, and always made a point of seeing him both at home and in school depending on where he chose. Our son is in remission but still receiving chemotherapy. He is in school as much as possible and has the support he needs to stay in lessons and get catch up sessions when he has to miss lessons. It is hard to see this could have been achieved without the support from NYAS. Feedback from Parents/Family

'Thank you for everything you have done for (LA) and our children and young people' - LA Commissioner:

"It's not until the end of the session and you look back that you realise how much was achieved in 1 hour and how much xxx was able to communicate." Advocate using Eye gaze technology for advocacy. - Feedback from teacher at Ysgol Y Deri

The role of an advocate has been so important in this case as she has been constant, she has built a good rapport and the children's views have been so powerful and central to making a supportive plan for this family - Head Teacher

It was brilliant. Much needed. Unity are experts in this field. There is not a lot of support out there for these young women and there are a lot of young care experienced women getting pregnant.....I'm glad NYAS is there. Important to have someone independent – not linked to social services. The young women can open up and be honest to NYAS. - Family Support Worker re Project Unity

Thank you for all your support to the hospital and for the way that you and the team have worked so flexibly during COVID to continue to provide advocacy services for our patients we really do appreciate it. – Hospital in receipt of NYAS mental health advocacy services.

**THE NATIONAL YOUTH ADVOCACY SERVICE
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"I like that I can talk about anything and we like similar things. She has helped me with my mental health and helped with my confidence in myself. I would talk to (IV) if I was unhappy." – young person matched with an IV (independent volunteer)

Some Key Achievements - Children's Services

In 2021-2022 NYAS

- Achieved a **95%** roll out of NYAS's new case recording system C.H.I.P.
- Increased the number of registered NYAS volunteers to over 600 active volunteers working with our children and young people.
- Saw an increase of **23%** in the number of children we took action to safeguard. A total of **232** children and young people who told us that they did not feel safe during 2021- 2022 compared with **188** in 2020 – 2021. These were children and young people who were already known to public bodies.

"He opens up a lot with you and talks about things he doesn't usually want to talk about. You just have a good calm way about you." Feedback about a young person and their advocate.

- As well as the safeguarding work, we also undertook **676** missing from care return interviews, working with just under **300** young people who went missing.
- Worked constructively with the private residential sector, the Department of Education and OFSTED to deliver children centred Regulation 44* visits to **752** children's homes, conducting over **6,700** visits and making over **12,500** recommendations to improve the safety and care of children and young people residing in those homes.

'You're the only one I actually like. You took the time to come and see me and you listen to me, and I can talk to you about things' - Young Person:

- Through the Reg 44 children's homes visits, we gained feedback from more than **7,000** children and young people, **2,000** parents and carers and **4,100** professionals.
- Launched our **'My things matter'** campaign in partnership with **MADLUG** (make a difference luggage) calling for all local authorities to sign a pledge of respect and dignity.

When I went with her to collect her belongings they were bagged up with some items in suitcases and some in shopping bags, but they were stored in the toilets of one of the Local Authority buildings which everyone had access to. I was shocked that the life of this vulnerable care-experienced young person was in bags in a toilet with little to no care and respect. - NYAS PROJECT COORDINATOR

- Responded to the call for evidence and comments for the Care Review – working with young care experienced people for whom any changes would have a direct impact on their lives.
- Retained all our quality marks including Trusted Charities, Cyber Essentials award, Law society accreditations for Children and Family Law, Helplines Standards award and Disability Confident Award.
- Established the 'Knapman Fund' – a small restricted grant administered via application to care leavers previously supported through NYAS services.
- Our national 'free' helpline received over **25,000** contacts through phone and email requesting our services. This resulted in over **12,500** referrals directly into NYAS services.

* Under the Children's Homes Regulations, children's homes are required to have in place a monthly visit by an independent person whose duties include talking to the children in private about their care in the home.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Key Achievements – Legal Services

2021 - 2022 saw the introduction to NYAS of a new National Executive Director of Legal Services. NYAS Legal will enter a period of restructuring during the coming twelve months as it embarks on its growth strategy. The restructure will support the growth strategy and ensure the increased demand for 16.4 can be met. A significant increase in the number of 16.4 cases has already taken place, in partnership with CAFCASS which has seen our national footprint expand, particularly in the South of England. A new five-year agreement with CAFCASS will continue to facilitate NYAS's expansion in this field and its investment in additional resources to facilitate the growth.

2021 – 2022 saw the number of families being represented by NYAS increase from **174** to **215**. These are new cases in family proceedings where parents were in conflict about the arrangements for their children post separation and divorce. This shows no sign of slowing with NYAS in discussions with CAFCASS to increase the number of new cases allocated to NYAS and protocols agreed with local courts to appoint NYAS in the first instance.

The Liverpool and Wirral contact service has moved from Legal services to Children's services – a better fit for the service. The service has continued to support families and children during 2021 – 2022. Amongst the many benefits of this transfer will be a more coordinated approach, access to additional resources including qualified social workers trained in contact services, as well as the opportunity to fully implement the 'socio-legal' NYAS model and the potential of further regional replication. Due to complex contractual arrangements, technology complications and significant personnel changes this service suffered a reduction in the number of referrals from the main contract. However, this reduction was compensated through an increase in the number of private referrals for contact sessions, clearly demonstrating the need for this service to continue.

The legal team continues its involvement with the Helpline, offering support to young people and care leavers on request. Their support can focus on a variety of issues, e.g. seeking contact with their siblings, care leavers transitioning to adult service, child protection advice, special guardianship, restriction of liberty and information regarding the discharging of care orders.

Hi NYAS solicitor

***Thank you for your email... and again thank you for how you conducted Friday with the whole meeting and how you were with both the girls. Considering how sensitive the subject is and in such sad circumstances it couldn't have been dealt with any better.'* - Parent**

Just want to thank you (NYAS Solicitor) for your professionalism and hard work on this matter. Have a great Christmas. - Father in a case

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Financial review

Our principal funding sources continue to be dependent on contracts with local authorities, health trusts and independent providers for the provision of advocacy, independent visitor services and the Legal Aid Agency for the provision of separate representation and legal advice.

Other funding sources include the National Assembly of Wales, grant making bodies, individual donors, and corporates as well as private sector clients for whom we are delivering mental health advocacy and Reg.44/Reg 32 visits. This year the percentage of public to private funding stands at 61% to 39%. An increase in our fundraising activities enables unrestricted funds to be allocated to non-statutory charitable activities such as the recently established SidebySide care leavers support project, the 'My things matter' campaign and the 'Knapman Fund'.

The large majority of fundraising activity undertaken by the charity involves trusts, foundations, government agencies and major donor organisations such as Big Lottery and Comic Relief. Where we do make fundraising appeals direct to the public, we subscribe to best practice and always ensure our actions are compatible with our values. NYAS is an organisation registered with the Fundraising Regulator.

In accordance with best practice as regard to payments to suppliers, NYAS ensures that we always pay to terms and where possible ahead of the date due.

Investment policy and performance

In addition to the aim to retain a prudent amount of reserves each year, the charity's funds have generally been required to be spent in the short term. The investment policy therefore has been to balance liquidity and the availability of funds whilst ensuring an appropriate level of return on the investment. Brewin Dolphin continue to act as the charity's independent investment provider, managing the performance of the charity's fixed assets investments. Further liquid funds remain in easy access bank accounts.

The total return on the Brewin Dolphin portfolio was 4.18% in the year to 31 March 2022, lower than the benchmark return of 10.44%. The increase in CPI over the same period was 7.04% which is above the Trustees' expectation of CPI 2%. Performance since the start of 2022 has been very challenged largely due to the inflationary pressures we have seen as a result of Omicron and the ongoing invasion of Ukraine.

Reserves policy

The free reserves of the charity have increased during the year from £2,346,153 as at 31 March 2021 to £2,454,154 as at 31 March 2022. Free reserves are calculated as total unrestricted reserves, less designated funds and fixed assets but include fixed asset investments.

The level of free reserves is maintained in a range that protects the charity against any sudden reduction in income and ensures immediate commitments can be met.

The Designated funds sub total of £417,000 for discretionary charitable expenditure equates to 2 x years' of discretionary charitable expenditure as shown in the expenditure column of the budget financials under 'Fundraising'. The budget for 2022/23 is £216,192, which if doubled would be more like £432,384 rather than £417,000. However, it is more than conceivable we will spend a little less in 2023/24 than 2022/23 in this regard, hence the trustees consider the level of £417,000 is acceptable.

The trustees are keenly aware of the risks to all services supported by public funding. They are committed to ensure that the charity can continue to meet its core aims and have agreed that reserves should be drawn upon, where necessary, to maintain and develop services that are essential to our charitable purpose.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Risk Management

The Board of Trustees has examined the major strategic business and operational risks that NYAS face and confirms that policies, procedures and systems have been established so that necessary steps can be taken to manage those risks and to enable regular reports to be provided.

The Audit, Risk and Reward committee will report on high level risks to the Board of Trustees. A quarterly updated Risk Register is prepared by the Group CEO for review by the A.R&R committee. An interdepartmental Safeguarding/GDPR scrutiny committee chaired by the Group CEO feeds into the risk register.

The trustees continue to be aware of the uncertainty caused by cuts in public spending and the challenges arising from changes to legal aid funding. We are responding by managing contracts robustly, introducing efficiency savings and growing alternative sources of funding through the introduction of a dedicated Income Generation and Fundraising team.

NYAS executive team and trustees are also aware of the potential opportunities and threats contained in the soon to be released care review. The full impact of the recommendations will be considered during 2022 – 2023 and will form an integral part of the revised strategic plan.

The charity remains firmly committed to the mission of ensuring that children, young people and vulnerable adults are able to understand and influence decisions made about their lives by supporting them to have their wishes and feelings heard.

Structure, governance and management

The charity is registered as a charitable company limited by guarantee, registered charity number 1012485 and is constituted under its memorandum and articles.

Governance, pay and remuneration is overseen by the Audit, Risk and Reward committee reporting into the Board of Trustees, working closely with the Chief Executive and operating within the terms of our Memorandum and Articles of Association. The setting of pay and remuneration for the charity's key management personnel is based on a job evaluation methodology that encompasses the requirements, demands and content of each role across ten factors. The scores are then benchmarked against both market rates and similar scoring internal jobs to determine the salary range.

The Board of Trustees follows a routine of closely monitoring and reviewing its effectiveness at its quarterly meetings and through careful application of any advice contained within the management letter provided as part of the annual audit.

NYAS seeks to ensure the Board of Trustees continually comprises of individuals who contribute a range of skills and expertise relevant to the monitoring, guidance and development of the charity. NYAS is particularly fortunate to have trustees who bring financial, commercial, legal and social work together with extensive academic knowledge and experience.

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 M Best	
Ms M Cover	
Mr N Galloway	(Appointed 16 March 2022)
Ms K Harris	
Mr R Jones MBE	
Mr C Lewis	(Appointed 29 September 2021 and resigned 19 November 2021)
Mrs J Timms OBE	
Mr R A Wright	
Sir M Hedley (Chair)	

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Recruitment and appointment of trustees

Appointment of trustees follows a skills audit which is conducted periodically to address any gaps in the Board of Trustees' expertise. The appointment process is initiated through an established network of business, legal, voluntary and academic sector contacts and a formal recruitment process.

Potential trustees with the appropriate expertise and experience are given the opportunity to meet the Chair, the Group Chief Executive, other Board of Trustee members and to visit the Charity Headquarters or services which may be local to them. Appointment is made after attendance at a full meeting of the Board. 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 it winding up.

Recruitment of additional trustees will continue during 2022 – 2023 including the full integration of a minimum of two young care experienced trustees onto the board.

Induction and training of trustees

New trustees are provided with an induction pack containing background information about the work of the Charity and a copy of the NCVO's 'Good Trustee Guide'. An induction programme is matched to their individual needs and includes copies of the most recent annual report and accounts, current financial records and accounting systems, organisational structure charts, young people's feedback reports and operating practices.

Induction and on-going trustee training is provided via internal/external training courses, webinars and opportunities to interact directly with NYAS exec team and associated staff including the training team. All trustees receive training in safeguarding, GDPR and equality, diversity and inclusion.

Organisational structure and decision-making

The Group Chief Executive and Finance Director report regularly to the Board of Trustees. The Group Chief Executive has delegated authority to make strategic decisions on behalf of the board and NYAS. With the support of her Executive management team they will make operational management decisions.

The Board of Trustees make staff appointments and salary decisions at Group CEO level. Strategic policy decisions are referred to them for information/approval.

The Board of Trustees is responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the year ended. The Board of Trustees is responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Senior Management

Rita Waters, Secretary and Group Chief Executive.

Auditor

In accordance with the charitable company's articles, a resolution proposing that BWM be reappointed as auditor of the charitable company will be put at a General Meeting.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees on 26 September 2022.

Mr R A Wright

Trustee

Dated: 26 September 2022

Ms R Waters

Secretary

Dated: 26 September 2022

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are also the directors of The National Youth Advocacy Service 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.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE

Opinion

We have audited the financial statements of The National Youth Advocacy Service (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's 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 the 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. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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 inconsistent 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.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 is 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 trustees 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (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 the 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 NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE

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 engagement partner 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, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- 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.

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 that 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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE NATIONAL YOUTH ADVOCACY SERVICE**

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Louise Casey ACA (Senior Statutory Auditor)
for and on behalf of BWM**

8 September 2023

**Chartered Accountants
Statutory Auditor**

Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	15,247	75,689	90,936	61,351
Charitable activities	4	8,527,317	501,883	9,029,200	8,119,654
Investments	5	22,117	-	22,117	18,704
Total income		8,564,681	577,572	9,142,253	8,199,709
<u>Expenditure on:</u>					
Raising funds	6	126,505	-	126,505	68,857
Charitable activities	7	8,327,405	577,572	8,904,977	7,889,249
Total expenditure		8,453,910	577,572	9,031,482	7,958,106
Net operating surplus		110,771	-	110,771	241,603
Net gains/(losses) on investments	12	53,014	-	53,014	326,990
Net (expenditure)/income for the year/net movement in funds		163,785	-	163,785	568,593
<u>Reconciliation of funds</u>					
Fund balances at 1 April 2021		2,874,118	-	2,874,118	2,305,525
Fund balances at 31 March 2022		3,037,903	-	3,037,903	2,874,118

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	24,341	37,010	61,351
Charitable activities	4	7,576,574	543,080	8,119,654
Investments	5	18,704	-	18,704
Total income		<u>7,619,619</u>	<u>580,090</u>	<u>8,199,709</u>
<u>Expenditure on:</u>				
Raising funds	6	68,857	-	68,857
Charitable activities	7	7,309,159	580,090	7,889,249
Total expenditure		<u>7,378,016</u>	<u>580,090</u>	<u>7,958,106</u>
Net operating surplus		241,603	-	241,603
Net gains/(losses) on investments	12	326,990	-	326,990
Net income for the year/net movement in funds		568,593	-	568,593
Reconciliation of funds				
Fund balances at 1 April 2020		<u>2,305,525</u>	<u>-</u>	<u>2,305,525</u>
Fund balances at 31 March 2021		<u><u>2,874,118</u></u>	<u><u>-</u></u>	<u><u>2,874,118</u></u>

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2022**

		2022		2021 Restated	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	13		132,406		65,655
Tangible assets	14		34,343		45,310
Investments	15		1,780,550		1,488,439
			<u>1,947,299</u>		<u>1,599,404</u>
Current assets					
Accrued income		511,429		406,030	
Debtors	17	1,336,815		944,462	
Cash at bank and in hand		822,377		1,345,053	
		<u>2,670,621</u>		<u>2,695,545</u>	
Liabilities:					
Creditors: amounts falling due within one year	18	(1,345,563)		(1,258,859)	
Net current assets			<u>1,325,058</u>		<u>1,436,686</u>
Total net assets			<u>3,272,357</u>		<u>3,036,090</u>
Provisions for liabilities	20		(234,454)		(161,972)
Net assets			<u><u>3,037,903</u></u>		<u><u>2,874,118</u></u>
The funds of the charity					
Designated funds	22	417,000		417,000	
General unrestricted funds		<u>2,620,903</u>		<u>2,457,118</u>	
Total unrestricted funds			<u>3,037,903</u>		<u>2,874,118</u>
Total charity funds			<u><u>3,037,903</u></u>		<u><u>2,874,118</u></u>

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

The financial statements were approved by the trustees and authorised for issue on 26 September 2022 and are signed on its behalf by:

Mr R A Wright
Trustee

Company Registration No. 2722134

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Net cash provided by operating activities	27		(142,568)		1,080,582
Cash flows from investing activities					
Purchase of intangible assets		(145,906)		(71,513)	
Purchase of tangible fixed assets		(17,222)		(14,892)	
Purchase of investments		(513,890)		(532,800)	
Proceeds on disposal of investments		284,431		321,386	
Movement in investment cash held		(9,637)		(29,907)	
Investment income		22,117		18,704	
Net cash provided by investing activities			(380,108)		(309,023)
Net (decrease)/increase in cash and cash equivalents			(522,676)		771,559
Cash and cash equivalents at beginning of year			1,345,053		573,494
Cash and cash equivalents at end of year			822,377		1,345,053

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The National Youth Advocacy Service is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is Tower House, 1 Tower Road, Birkenhead, Wirral, CH41 1FF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, 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 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 accounts have been prepared under the historical cost convention modified to include 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 accounts, 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 accounts.

1.3 Charitable funds

Funds held by the charity are:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

1.4 Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income from donations and grants, including capital grants, and contract income is included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in income of restricted funds when receivable.

Voluntary income includes discretionary grants for projects, goods and services where no service agreement or contract exists.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the statement of financial activities under the heading charitable activities.

For legacies, entitlement is the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification made by the executors to the charity that a distribution will be paid or when a distribution is received from the estate. Interest is included when receivable by the charity.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

Raising funds

These represent costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs and support costs are allocated to charitable activities in the SOFA based on staff numbers (see note 8).

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Software	33% pa on a straight line basis
----------	---------------------------------

1.7 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.

All assets costing more than £500 are capitalised at cost.

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

Computer equipment	33% p.a. on a straight line basis
Fixtures, fittings & equipment	20% p.a. on a straight line basis

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.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

1.10 Accrued income

Legal cases in progress or completed but unsettled are valued at the amount of anticipated receipt from the Legal Aid Agency or opponent, net of any payments on account, and are shown as accrued income.

1.11 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

1.12 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.

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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

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.

1.13 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

1.14 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.

1.15 Retirement benefits

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

1.16 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.17 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is also able to partially recover Value Added Tax. Expenditure that is not recoverable by the charity is recorded in the accounts inclusive of VAT.

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.

The provision for property dilapidations relating to the charity premises remains outstanding and has been increased to £55,000. A £179,000 provision has been made to cover for the potential repayment of contract income where activity volumes are lower than planned due to Covid.

Based on previous claims experience, a provision is held against the value of legal cases in progress to reflect the uncertainty of fully recovering the accrued value of older matters. The amount required now, however, is relatively small as this is a legacy issue which is largely discharged.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	15,247	53,389	68,636	9,610	37,010	46,620
Grants receivable	-	22,300	22,300	14,731	-	14,731
	<u>15,247</u>	<u>75,689</u>	<u>90,936</u>	<u>24,341</u>	<u>37,010</u>	<u>61,351</u>

Performance related grants are disclosed in note 4.

4 Charitable activities

	Children's Services £	Legal Services £	Total 2022 £	Total 2021 £
Income from charitable activities	7,654,986	872,331	8,527,317	7,576,574
Performance related grants	501,883	-	501,883	543,080
	<u>8,156,869</u>	<u>872,331</u>	<u>9,029,200</u>	<u>8,119,654</u>
Analysis by fund				
Unrestricted funds	7,654,986	872,331	8,527,317	
Restricted funds	501,883	-	501,883	
	<u>8,156,869</u>	<u>872,331</u>	<u>9,029,200</u>	

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

(Continued)

For the year ended 31 March 2021

	Children's Services £	Legal Services £	Total 2021 £
Income from charitable activities	6,885,323	691,251	7,576,574
Performance related grants	543,080	-	543,080
	<u>7,428,403</u>	<u>691,251</u>	<u>8,119,654</u>
Analysis by fund			
Unrestricted funds	6,885,323	691,251	7,576,574
Restricted funds	543,080	-	543,080
	<u>7,428,403</u>	<u>691,251</u>	<u>8,119,654</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from listed investments	21,564	17,693
Interest receivable	553	1,011
	<u>22,117</u>	<u>18,704</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Marketing and publicity	-	2,880
Seeking donations, and grants	19,325	16,228
Staff costs	96,553	41,473
Fundraising and publicity	115,878	60,581
Investment management - Brewin Dolphin	10,627	8,276
	<u>126,505</u>	<u>68,857</u>
	<u> </u>	<u> </u>

The cost of seeking donations and grants, including related staff costs, shown above incorporates obtaining performance related grants disclosed in note 4.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Children's services £	Legal services £	NYAS helpline £	Total 2022 £	Total 2021 £
Staff costs	3,619,316	606,476	96,207	4,321,999	3,980,735
Direct charitable expenditure	3,160,167	131,638	29,222	3,321,027	2,813,071
	<u>6,779,483</u>	<u>738,114</u>	<u>125,429</u>	<u>7,643,026</u>	<u>6,793,806</u>
Share of support costs (see note 8)	1,070,781	131,453	43,817	1,246,051	1,081,301
Share of governance costs (see note 8)	15,900	-	-	15,900	14,142
	<u>7,866,164</u>	<u>869,567</u>	<u>169,246</u>	<u>8,904,977</u>	<u>7,889,249</u>
Analysis by fund					
Unrestricted funds	7,288,592	869,567	169,246	8,327,405	
Restricted funds	577,572	-	-	577,572	
	<u>7,866,164</u>	<u>869,567</u>	<u>169,246</u>	<u>8,904,977</u>	

Included in Direct Charitable Expenditure are payments to partners of £561,557 (2021: £626,739) in respect of the Comic Relief project and the Priory contract. Also included are payments to self employed workers of £1,724,244 (2021: £1,374,096).

For the year ended 31 March 2021

	Children's services £	Legal services £	NYAS helpline £	Total 2021 £
Staff costs	3,455,967	435,926	88,842	3,980,735
Direct charitable expenditure	2,679,453	110,800	22,818	2,813,071
	<u>6,135,420</u>	<u>546,726</u>	<u>111,660</u>	<u>6,793,806</u>
Share of support costs (see note 8)	935,693	109,204	36,404	1,081,301
Share of governance costs (see note 8)	14,142	-	-	14,142
	<u>7,085,255</u>	<u>655,930</u>	<u>148,064</u>	<u>7,889,249</u>
Analysis by fund				
Unrestricted funds	6,505,165	655,930	148,064	7,309,159
Restricted funds	580,090	-	-	580,090
	<u>7,085,255</u>	<u>655,930</u>	<u>148,064</u>	<u>7,889,249</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

7 Charitable activities

(Continued)

Included in Direct Charitable Expenditure are payments to partners of £626,739 (2020: £640,628) in respect of the Comic Relief project and the Priory contract. Also included are payments to self employed workers of £1,374,096 (2020: £1,477,072).

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	874,838	-	874,838	784,682	-	784,682
Depreciation and amortisation	107,344	-	107,344	80,929	-	80,929
Premises and office costs	137,245	-	137,245	129,895	-	129,895
Other costs	126,624	-	126,624	85,795	-	85,795
Audit fees	-	7,200	7,200	-	6,800	6,800
Accountancy	-	8,700	8,700	-	-	-
Accountancy fees	-	-	-	-	7,342	7,342
	<u>1,246,051</u>	<u>15,900</u>	<u>1,261,951</u>	<u>1,081,301</u>	<u>14,142</u>	<u>1,095,443</u>
Analysed between Charitable activities	<u>1,246,051</u>	<u>15,900</u>	<u>1,261,951</u>	<u>1,081,301</u>	<u>14,142</u>	<u>1,095,443</u>

The above costs are the central head office overheads of the charity which do not reflect or include costs attributable to the delivery of specific services of the charity. These have been allocated to charitable activities (in note 7) on the basis of direct staff numbers. Governance costs are allocated to children's services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no trustees were reimbursed expenses during the year (2021; no trustees were reimbursed).

10 Auditors' remuneration

The analysis of auditor's remuneration is as follows:

	2022	2021
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>7,200</u>	<u>6,800</u>
All other non-audit services	<u>8,700</u>	<u>7,342</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Children's Services	144	130
Legal Services	21	17
NYAS Helpline	6	6
Operational	31	28
	<u>202</u>	<u>181</u>

Employment costs

	2022 £	2021 £
Wages and salaries	4,665,987	4,293,093
Social security costs	435,175	351,635
Other pension costs	192,228	162,162
	<u>5,293,390</u>	<u>4,806,890</u>

Salary costs includes severance and redundancy payments of £nil (2021: £26,757).

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
In the band £60,001 - £70,000	3	3
In the band £70,001 - £80,000	-	-
In the band £80,001 - £90,000	-	1
In the band £90,001 - £100,000	1	-
	<u>1</u>	<u>-</u>

12 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Revaluation of investments	30,972	295,513
Gain/(loss) on sale of investments	22,042	31,477
	<u>53,014</u>	<u>326,990</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

13 Intangible fixed assets

	Software £
Cost	
At 1 April 2021	125,305
Additions	145,906
At 31 March 2022	271,212
Amortisation	
At 1 April 2021	59,650
Amortisation charged for the year	79,156
At 31 March 2022	138,806
Carrying amount	
At 31 March 2022	132,406
At 31 March 2021	65,655

During the current and prior year a review of expenditure to date was carried out relating to the CHIP system , resulting in the decision to write down the net book value of related capitalised spend incurred prior to 1st April 2020. The residual value charged to operating expenditure in the year is £28,179.

14 Tangible fixed assets

	Computer equipment £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 April 2021	111,961	1,816	113,777
Additions	10,406	6,816	17,222
Disposals	(12,023)	(1,350)	(13,373)
At 31 March 2022	110,344	7,282	117,626
Depreciation			
At 1 April 2021	66,845	1,622	68,467
Depreciation charged in the year	27,669	520	28,189
Eliminated in respect of disposals	(12,023)	(1,350)	(13,373)
At 31 March 2022	82,491	792	83,283
Carrying amount			
At 31 March 2022	27,853	6,490	34,343
At 31 March 2021	45,116	194	45,310

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

15 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 April 2021	1,442,278	46,161	1,488,439
Additions	513,890	-	513,890
Valuation changes	30,972	-	30,972
Movement in cash	-	9,637	9,637
Disposals	(262,388)	-	(262,388)
At 31 March 2022	1,724,752	55,798	1,780,550
Carrying amount			
At 31 March 2022	1,724,752	55,798	1,780,550
At 31 March 2021	1,442,278	46,161	1,488,439

The total return on the Brewin Dolphin portfolio was 4.18% in the year to 31 March 2022, lower than the benchmark return of 10.44%. The increase in CPI over the same period was 7.04% which is above the Trustees' expectation of CPI 2%. Performance since the start of 2022 has been very challenged largely due to the inflationary pressures we have seen as a result of Omicron and the ongoing invasion of Ukraine.

16 Financial instruments	2022 £	2021 £
Carrying amount of financial assets		
Measured at cost	1,820,869	2,020,383
Equity instruments measured at fair value through the income and expenditure account	1,724,752	1,442,278
Carrying amount of financial liabilities		
Measured at cost	1,222,395	602,487
17 Debtors	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	719,238	508,154
Other debtors	228,450	123,732
Prepayments	389,127	312,576
	1,336,815	944,462

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

18 Creditors: amounts falling due within one year

	Notes	2022 £	2021 Restated £
Other taxation and social security		48,357	31,111
Deferred income	19	803,919	625,261
Trade creditors		339,340	312,356
Other creditors		35,825	73,621
Accruals		118,122	216,510
		<u>1,345,563</u>	<u>1,258,859</u>

All Trade Creditors are settled within a maximum of 30 days from invoice date.

19 Deferred income

	2022 £	2021 £
Other deferred income	<u>803,919</u>	<u>625,261</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Total deferred income at 1 April 2021	625,261	224,268
Amounts received in year	803,919	625,261
Amounts credited to statement of financial activities	<u>(625,261)</u>	<u>(224,268)</u>
	<u>803,919</u>	<u>625,261</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

20	Provisions for liabilities	2022	2021
		£	Restated £
	Dilapidations	55,000	50,000
	Income contingency	179,454	111,972
		<u>234,454</u>	<u>161,972</u>

Movements on provisions:

	Dilapidations	Income contingency	Total
	£	£	£
At 1 April 2021	50,000	111,972	161,972
Additional provisions in the year	<u>5,000</u>	<u>67,482</u>	<u>72,482</u>
At 31 March 2022	<u>55,000</u>	<u>179,454</u>	<u>234,454</u>

The provision for property dilapidations relating to the charity premises remains outstanding and has increased at the year end to £55,000. The opening balance has been reanalysed from other creditors for consistency going forwards.

A further increase in the provision has been made to cover for the potential repayment of contract income where activity volumes are lower than planned due to Covid. The opening balance has been reanalysed from other creditors for consistency going forwards.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

21 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 April 2020	Income	Expenditure	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£	£	£	£
Section 64 Welsh Grant	-	31,920	(31,920)	-	11,570	(11,570)	-
Mental Health Recovery Fund	-	21,367	(21,367)	-	2,136	(2,136)	-
SSG Parent Advocacy	-	200,107	(200,107)	-	168,661	(168,661)	-
SSG Project Unity	-	207,379	(207,379)	-	183,457	(183,457)	-
NVYO grant	-	34,727	(34,727)	-	28,224	(28,224)	-
Welsh emergency digital equipment	-	29,913	(29,913)	-	10,905	(10,905)	-
SidebySide	-	36,810	(36,810)	-	75,655	(75,655)	-
IST Support Worker	-	-	-	-	88,521	(88,521)	-
Other restricted funds	-	17,867	(17,867)	-	8,443	(8,443)	-
	-	580,090	(580,090)	-	577,572	(577,572)	-

Section 64 grant finances a one to one holistic support service for care experienced young people who are transitioning from CAMHS to adult mental health service or for those who are accessing or unable to access primary mental health services. It provide health and well-being support to individual's. The second element of the service is creating an online platform to support foster carers with tools and resources to equip them with information and knowledge on how to deal with and support the mental health of the young people they may be fostering.

Mental Health Recovery fund – this additional money from Caerphilly Local Authority will ensure that parents whose children are at risk of child protection procedures are supported through the process. We will provide advocacy representation within family group conferences and ensure the parents are at the heart of plans in place to safeguard and protect their children.

SSG Parent Advocacy - to support Welsh Government's plans of reducing numbers of children entering the care system in Wales. The Parent Advocacy programme will also support parents to engage with social services through the provision of independent professional advocacy.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

21 Restricted funds

(Continued)

Ssg Project Unity - to help break the cycle of children being born to care-experienced young mothers entering the care system in Wales This is achieved by helping them engage with services, access practical and emotional support and learn new life skills with the aim of keeping families together.

NVYO Grant - our Welsh Government NVYO funded project provides an opportunity for all young people throughout Wales to undertake accredited training in Peer Mentoring, Peer Advocacy and support to apply for and gain Youth Work qualifications. The grant has also enabled us to recruit an expert care experienced young person to work with the YPAG to explore using Digital Platforms to meet the project aims.

Welsh Emergency Digital Equipment - we were fortunate to have received this grant for care leavers who are without access to digital equipment. This has been a much-needed resource for young people, affording them the opportunity to expand their skills in this new virtual world we find ourselves in.

Side By Side is a project with volunteers, as mentors, to support care leavers through a programme which will help young people to bridge the gap between leaving care and finding their own way in the world, providing a broad range of support and mentoring. A grant was gratefully received from the Dulverton Trust in 2021/22 and fully spent during the year.

Funds have been used for the bursary for each of these care leavers. Bursaries have provided such items as computers and internet access to aid them with College work and equipment to enable them to cook their own meals.

IST support worker - NYAS Cymru were funded to support Caerphilly Children's Services with the delivery of Family Meetings in the Intensive Support Team. The aim is to reduce the number of children who become looked after. The project looks to deliver an impartial and independent advocacy service to parents and legal guardians of children/young people under the age of 18, living within the Caerphilly County Borough Council area.

The service is bespoke and dependent on the needs of the individual. Each intervention will involve working with a single individual, addressing any advocacy issues and attempting to bring them to a resolution.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

22 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:

	Balance at 1 April 2020 £	Incoming resources £	Balance at 1 April 2021 £	Income £	Balance at 31 March 2022 £
Discretionary charitable expenditure	417,000	-	417,000	-	417,000
	<u>417,000</u>	<u>-</u>	<u>417,000</u>	<u>-</u>	<u>417,000</u>

Discretionary Charitable Expenditure - the Charity has developed plans to increase its non-contract, charitable/discretionary activity. As part of the funding for these initiatives, the Trustees have designated £417,000 from reserves. This is expected to be expended over the next two years to year end 2024.

23 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £192,228 (2021, £162,162). Total employee and employer contributions totalling £35,538 (2021, £29,601) were payable to the fund at the balance sheet date and are included within creditors.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	38,119	15,010
Between two and five years	80,281	-
	<u>118,400</u>	<u>15,010</u>

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 Number	2021 Number
Key management personnel	<u>4</u>	<u>5</u>

	2022 £	2021 £
Aggregate remuneration	<u>242,248</u>	<u>374,455</u>

Trustees donated £nil during the year (2021: £12,821).

Mr C Lewis, a trustee from September 2021 to November 2021, is a solicitor for Weightmans who provided advice totaling £1,120 in this period.

The partner of Martyn Best, a trustee, Ms E Parker-Goff is a director and shareholder of a company that provides PR Consultancy, Social Media Activity and Fundraising to the charity. During the year services provided on a normal commercial basis amounted to £nil (2021: £2,880).

There were no other related party transactions in the year.

26 Company limited by guarantee

The National Youth Advocacy Service is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

27	Cash generated from operations	2022 £	2021 £
	Surplus for the year	163,785	568,593
	Adjustments for:		
	Investment income recognised in statement of financial activities	(22,117)	(18,704)
	Gain on disposal of investments	(22,042)	(31,477)
	Fair value gains and losses on investments	(30,972)	(295,513)
	Depreciation and impairment of fixed assets	107,344	80,929
	Movements in working capital:		
	(Increase) in accrued income	(105,399)	(84,841)
	(Increase)/decrease in debtors	(392,353)	415,091
	(Decrease) in creditors	(91,954)	(71,461)
	(Decrease) in provisions	72,482	116,972
	Increase in deferred income	178,658	400,993
	Cash (absorbed by)/generated from operations	(142,568)	1,080,582

Accounts

Charity Registration No. 1012485

Company Registration No. 2722134 (England and Wales)

THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Best Ms M Cover Ms K Harris Mr R Jones MBE Mrs J Timms OBE Mr R A Wright Sir M Hedley (Chair from December 2020) (Appointed 9 December 2020)
Chief Executive	Ms R Waters
Secretary	Ms R Waters
Charity number	1012485
Company number	2722134
Registered office	Tower House 1 Tower Road Birkenhead Wirral CH41 1FF
Auditors	BWM Castle Chambers 43 Castle Street Liverpool L2 9SH
Bankers	National Westminster Bank Plc 32 Market Street Leigh Lancashire WN7 1DX
Investment advisors	Brewin Dolphin 1 The Avenue Spinningfields Square Manchester M3 3AP

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE CONTENTS

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THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2021*

The trustees present their report and financial statements for the year ended 31 March 2021.

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 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) (effective 1 January 2019)".

2020 – 2021 has been a year unlike any other in NYAS' history due to the COVID pandemic affecting our operations with pace. Within a matter of days our offices were closed, office staff equipped with the necessary IT equipment to function from their home base, and all front line staff and contractors engaged with children and young people via zoom, teams, phone and letters. Due to the already remote working of many of our staff and contractors, the services continued, new contracts were awarded to NYAS, additional staff have been recruited and trained virtually during the pandemic and our service users continue to be supported by NYAS. 2021 will see a gradual return to face-to-face service delivery and office occupancy, although with a greater degree of flexibility built in.

Critical to the future success of NYAS will be the realisation of increased investment in the IT infrastructure along with the continued implementation of the new contract performance system. The benefits from this system are already being witnessed. The implementation will be completed by the second quarter of 2021 with the full benefit being felt from the third quarter. 2021 will see further investment in the IT infrastructure with a new website and additional mobile technology designed to aid the new agile working model, adopted through necessity during COVID and embraced as the future NYAS preferred working model. Moving all office based NYAS staff to a virtual model has had a significant impact on exceptional IT costs.

The year ending 31st March 2021 continued to see an increase in revenue to £8,199,709 which is a 3.3% increase compared to year ending 31st March 2020. This is due to the retention and extension of existing contracts, as well as new contract gains. Key areas of growth in 2021 continue to be in the provision of Reg 44 inspections, mental health advocacy and the advocacy delivery across South Wales. The Welsh Assembly Government (WAG) 'active offer' launched in 2018 continues to see a growth in the number of young people receiving advocacy upon entering the care system in Wales.

The value of tenders awarded in 2020-2021 is £920,788 representing a 38% increase compared to the previous year. Of the 13 tenders awarded during 2020 – 2021 six were for new business and seven were retenders. Grant success continued throughout 2020 – 2021 with an increase of £225,894.

Background

NYAS delivers high quality rights based socio-legal services to children, young people and vulnerable adults, all of which are formulated around a framework of children and vulnerable adults' rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, the United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR). NYAS strives to ensure the rights of children and young people are upheld and will be **'always on the side of the child'**.

NYAS delivers its services across England and Wales (NYAS Cymru) through a network of staff, self employed advocates, self employed guardians, contact facilitators and volunteers all of whom work to ensure the voice of the child is heard when key decisions are being made about their future. They work in the best interests of the child. NYAS has grown in all areas of its work this year including its head count of staff and associates with nearly 200 employees, over 350 self employed contractors and over 500 volunteers.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The successful recruitment in 2020 of a Head of Income Generation has already seen a growth in funding for NYAS's charitable activities, particularly non-statutory provision such as the new flagship project 'SidebySide' – a package of support for care leavers making the transition from care to independent or semi-independent living. This role is supported by a professional and experienced team of bid and grant writers as well as a corporate and charitable fund raiser. These new appointments will be critical in driving a change of focus in securing unrestricted funds and deliver on the charitable aims.

Core to the work of NYAS is our desire to influence change from Government level through to commissioner level and at every opportunity we have. We achieve this through structured campaigning, lobbying, working with DfE and ministers to enable them to understand the impact on children and young people, their decisions can have. We work with them on policy review and reform and offer our expertise in chairing, co-chairing and membership of various parliamentary steering groups. The Director of Policy and Research has the key role in coordinating this, determining the campaign strategy and building on the previous successes. This role works closely with the CEO of NYAS Cymru as well as the Group CEO to influence, campaign and lobby for change and to date we have had significant results.

A recent success in NYAS lobbying has been the collaboration with charity Article 39, calling for the abolition of SSI 445 brought in to dilute or remove the rights of a care experience child or young person during the COVID pandemic. The department has expanded to include a public affairs position and has increased the number of young people who work with NYAS as part of the NYAS YPAG (young persons' advisory group) as well as a NYAS young persons' campaign group, determining what matters most to them as care experienced/ care leavers when forming new campaigns. NYAS also contributed to parliamentary enquires, calls for evidence, responded to consultations, chaired/co-chaired panels and debates.

The Group CEO is also a trustee of Children England – a charity representing a large membership of children and young person charities, coordinating collective views and striving to put children at the heart of society. She is also a member of the National Leading Advocacy group, working across the country with leading advocacy providers to ensure national standards and codes of conduct exist for children and young people receiving all types of advocacy.

Our Vision

"A society where every child, young person and vulnerable adult's voice is heard and their rights are respected."

Objectives and Activities

In formulating the policies and objectives the Trustees have had due regard for the Charity Commission's revised public benefit guidance.

The main aim of NYAS is to ensure the delivery of high-quality rights-based socio-legal services. These are formulated around a framework of children and vulnerable adult's rights and interests as set out in domestic law and international convention, in particular the provisions of the Children Act 1989, United Nations Convention on the Rights of the Child (UNCRC) and the European Convention on Human Rights (ECHR).

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Our key strategic aims are:

CHAMPION RIGHTS:

- We will always listen to and speak up for children and young people, empowering them to ensure their rights, views, wishes and feelings are represented, heard and supported.

WORK COLLABORATIVELY:

- We will cultivate a series of strong, collaborative and effective partnerships with commissioners, funders and other providers to broaden our reach and improve service delivery. We will empower our dedicated workforce to succeed together by realising their full potential.

INSPIRE TRUST:

INFLUENCE CHANGE:

- We will inspire care experienced young people to work with us and campaign to influence decision makers to bring about positive changes to shape the laws and services on which they depend.

- We will make best use of all our resources and strengthen our processes and services by investing in new technology, delivering efficiency and financial sustainability.

Achievements and performance

2020 - 2021 has seen NYAS continue to support vulnerable children and young people to express their wishes and feelings at key points in their lives. They are children and young people who may be in care or leaving care, subject to child protection plans and they may have disabilities.

We have delivered this support through a range of services, which includes:-

- Advocacy (issue based, mental health and residential visiting advocacy)
- Legal representation – Rule 16.4
- Return interviews for children and young people who have gone missing
- Regulation 44 children's home visits (England)/Regulation 32 children's home visits (Wales)
- A national helpline – often described as a 'LIFELINE' by the callers
- Peer mentoring and peer advocacy programmes
- Parental advocacy (Wales only)
- SidebySide care leavers project (England only)
- YPAG (Young Persons Advisory Group) representation – assisting NYAS in developing and improving its programme of works and campaigns
- National Independent Visitor and Volunteer programmes
- Student social work placements to help future statutory social workers better understand the wishes and feelings of children and young people in need of care and protection
- Continuous staff training - to ensure all staff have the correct skills and knowledge to support children, young people and vulnerable adults.
- Continuous improvement of services, systems and staff via young people's feedback through surveys, questionnaires and face to face.

A small sample of valuable feedback received includes the comments below:-

"My advocate has been excellent and has helped me deal with several issues that have been affecting my mental health and my wellbeing. I am extremely grateful for the service that has been provided to me. Many thanks for all your support and advice"

"I think that the service offered by NYAS is invaluable; specifically for some of the young people I work with who have very little social opportunities and limited relationships outside of placement" (Social Worker) – IV Service

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

"I hope today really shows you just what a difference you make to our children in giving them back a voice, seeing them in the right placement and giving them back life and them blossoming means so much more than words." (Mother)

"I would like to thank NYAS generally for its superb efficiency and commitment to its young people. The work of your lawyers and case workers is an invaluable safety net for the vulnerable young people you represent."
A District Judge

"Thank you so much for your help and for the info, I would have never know where to start or have worked it out by myself 😊 - YP, aged 15 from Somerset who emailed help@nyas for support."

"I truly believe we have come out with the best possible outcome, one that not only gives me the chance to give the children every opportunity to grow up in a safe and nurturing environment, but one that also gives X the chance to be the mother the children deserve" - Parent

"She sat with me and listened. Very helpful and understanding"

'IRO's could not work to the standard we do without the support of the NYAS team behind the children; giving them a fair voice and chance to be heard loudly' I think that the service offered by NYAS is invaluable; specifically for some of the young people I work with who have very little social opportunities and limited relationships outside of placement (Social Worker) – IV Service

Some Key Achievements - Children's Services

In 2020-2021 NYAS

- Services moved to a home-based model due to COVID. New and innovative ways of staying in contact with children and young people were implemented without delay and are now embedded into our future agile working model
- Delivered improvements in the referral method via the use of a new system (C.H.I.P.) This saw a 25% increase in the number of requests being handled through the Helpline, with just under 25,000 requests received through phone calls, online referrals and email referrals. Total number of cases in 2020 – 2021 resulted in just under 10,000 new advocacy cases being created
- Increased the number of registered NYAS volunteers to over 500.
- Took action to safeguard 188 children and young people who told us that they did not feel safe. These were children and young people who were already known to public bodies.
- As well as the safeguarding work, we also undertook 666 missing from care return interviews
- Worked constructively with the private residential sector, the Department for Education and OFSTED to deliver children centred Regulation 44* visits to 614 children's homes, growing the number of providers from 89 in 2019/20 to 127 providers in 2020/21 and conducting over 5,480 visits across the UK.
- Successfully lobbied for the abolition of SSI 445 aimed at reducing or removing the rights of a care experience child or young person
- Co-chaired the review of children's advocacy rights forum with the Children's Commissioner, resulting in recommendations for a change to the national advocacy standards.

* Under the Children's Homes Regulations, children's homes are required to have in place a monthly visit by an independent person whose duties include talking to the children in private about their care in the home.

"My advocate was very supportive, caring, professional and skilled. She supported me to submit two complaints about previous care I received. She gave me the confidence to submit these and also spent a considerable amount of time helping me. I am so appreciative of her support"

Ofsted: A recent change of independent visitor to the home has begun to show slow but consistent improvements to the service. Leaders and managers are responsive to recommendations made by the independent visitor. Reg 44 Service

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

"The last time you saw me and [child] was the last. Can I just say that you are an incredible person, you have changed my life for the better, you have seen the real me and seen past all of the false allegations made against me and I'm really grateful for the hard work you do on a daily basis. May god bless you with nothing but good luck and feel free to message me at any time for an update, I'd love nothing more but to stay in touch with you, you are a legend! Big love!"

"You can tell that NYAS really care about us as volunteers. Being valued makes me feel appreciated and committed..." (NYAS Volunteer, 2020)

Some Key Achievements – Legal Services

2020 - 2021 saw a continued increase in our work in legal representation with NYAS working on 174 new cases in family proceedings where parents were in conflict about the arrangements for their children post separation and divorce. CAFCASS referrals for representation of children and reports in proceeding involving children (16.4FPR) work has steadily increased month on month throughout the year and in preparation of this continuing, NYAS has expanded its legal team of family lawyers, paralegals and legal administrators. A new National Exec Director of Legal Services (N.E.D. Legal) will be recruited in 2021.

The Liverpool and Wirral contact service supported 117 families and 185 children. The contractual arrangements for this service changed from CAFCASS during this financial year to a regional provider with NYAS becoming a sub-contractor of the regional provider. The service delivered by NYAS remains the same to our clients. As with all our services this year, demand for the contact centre service continues to increase.

The legal team continues its involvement with the Helpline, offering support to young people and care leavers on request. Their support can focus on a variety of issues, e.g. seeking contact with their siblings, care leavers transitioning to adult service, child protection advice, special guardianship, restriction of liberty and information regarding the discharging of care orders. The socio-legal arrangement of NYAS continues to strengthen our reputation and provides valuable positive feedback on our services, all of which are used to drive service improvements.

Cafcass are beyond capacity and could not take any Rule 16.4 referrals. NYAS has stepped in, very helpfully, and are taking our Rule 16.4 work. I do not know what we would have done without that help.
- Judge

"Thank you for being so kind, considerate and professional. I found you incredibly thorough with your work and am grateful for you being 'the eyes and ears' of the judge. I can truly say that the Guidance of NYAS gave me real strength and hope throughout the whole case, thank you again." - Dad

"I would like to thank you both for your incredible work on what has been an extremely challenging and stressful year for all the family. It goes without saying that none of this would have been possible without the involvement of NYAS for which I will always be grateful." – Parent

"I would like to thank NYAS generally for its superb efficiency and commitment to its young people. The work of your lawyers and case workers is an invaluable safety net for the vulnerable young people you represent." - A District Judge

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Our principal funding sources continue to be dependent on contracts with local authorities, health trusts and independent providers for the provision of advocacy, independent visitor services and the Legal Aid Agency for the provision of separate representation and legal advice.

Other funding sources include the National Assembly of Wales, grant making bodies, individual donors, and corporates as well as private sector clients for whom we are delivering mental health advocacy and Reg.44/Reg 32 visits. This year the percentage of public to private funding stands at 65% to 35%. An increase in our fundraising activities enables unrestricted funds to be allocated to non-statutory charitable activities such as the recently established SidebySide care leavers support project.

The large majority of fundraising activity undertaken by the charity involves trusts, foundations, government agencies and major donor organisations such as Big Lottery and Comic Relief. Where we do make fundraising appeals direct to the public, we subscribe to best practice and always ensure our actions are compatible with our values. NYAS is an organisation registered with the Fundraising Regulator.

Investment policy and performance

In addition to the aim to retain a prudent amount of reserves each year, the charity's funds have generally been required to be spent in the short term. The investment policy therefore has been to balance liquidity and the availability of funds whilst ensuring an appropriate level of return on the investment. Brewin Dolphin continue to act as the charity's independent investment provider, managing the performance of the charity's fixed assets investments. Further liquid funds remain in easy access bank accounts.

The total return on the Brewin Dolphin portfolio was 39.4% in the year to 31 March 2021, higher than the benchmark of 32.51%. With CPI for the same period being 0.89% NYAS's expectation of CPI + 2% was well exceeded. NYAS recognise that the 31 March 2020 was at 5 year low which has resulted in the increased financial performance results obtained during the period against the benchmark.

Reserves policy

The free reserves of the charity have increased during the year from £1,783,035 as at 31 March 2020 to £2,346,154 as at 31 March 2021. Free reserves are calculated as total unrestricted reserves, less designated funds and tangible assets but include fixed asset investments.

The level of free reserves is maintained in a range that protects the charity against any sudden reduction in income and ensures immediate commitments can be met.

The trustees are keenly aware of the risks to all services supported by public funding. They are committed to ensure that the charity can continue to meet its core aims and have agreed that reserves should be drawn on, where necessary, to maintain and develop services that are essential to our charitable purpose. 2020 to 2023 will see an increase in non-public statutory funding, thereby reducing the risk to the charity of its current level of dependency on public funds.

Risk Management

The Board of Trustees has examined the major strategic business and operational risks that NYAS face and confirms that policies, procedures and systems have been established so that necessary steps can be taken to manage those risks and to enable regular reports to be provided. The Audit, Risk and Reward committee will report on high level risks to the Board of Trustees.

The trustees continue to be aware of the uncertainty caused by cuts in public spending and the challenges arising from changes to legal aid funding. We are responding by managing contracts robustly, introducing efficiency savings and growing alternative sources of funding through the introduction of a dedicated Income Generation and Fundraising team.

The charity remains firmly committed to the mission of ensuring that children, young people and vulnerable adults are able to understand and influence decisions made about their lives by supporting them to have their wishes and feelings heard.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charity is registered as a charitable company limited by guarantee, registered charity number 1012485 and is constituted under its memorandum and articles.

Governance, pay and remuneration is overseen by the Audit, Risk and Reward committee reporting into the Board of Trustees, working closely with the Chief Executive and operating within the terms of our Memorandum and Articles of Association. The setting of pay and remuneration for the charity's key management personnel is based on a job evaluation methodology that encompasses the requirements, demands and content of each role across ten factors. The scores are then benchmarked against both market rates and similar scoring internal jobs to determine the salary range.

The Board of Trustees follows a routine of closely monitoring and reviewing its effectiveness at its quarterly meetings and through careful application of any advice contained within the management letter provided as part of the annual audit.

NYAS seeks to ensure the Board of Trustees continually comprises of individuals who contribute a range of skills and expertise relevant to the monitoring, guidance and development of the charity. NYAS is particularly fortunate to have trustees who bring financial, commercial, legal and social work together with extensive academic knowledge and experience.

2020 saw the resignation of the Chairman of the board and two further trustees by rotation. A new Chairman was introduced for a minimum term of three years.

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 M Best

Ms M Cover

Ms K Harris

Mr B Hulme (Chair to December 2020) (Resigned 9 December 2020)

Mr R Jones MBE

His Honour Judge J Lea (Resigned 27 June 2020)

Mrs J Timms OBE

Mr R A Wright

Dr E Vizard (Resigned 9 December 2020)

Sir M Hedley (Chair from December 2020) (Appointed 9 December 2020)

Recruitment and appointment of trustees

Appointment of trustees follows a skills audit which is conducted periodically to address any gaps in the Board of Trustees' expertise. The appointment process is initiated through an established network of business, legal, voluntary and academic sector contacts and a formal recruitment process.

Potential trustees with the appropriate expertise and experience are given the opportunity to meet the Chair, the Group Chief Executive, other Board of Trustee members and to visit the Charity Headquarters or services which may be local to them. Appointment is made after attendance at a full meeting of the Board. 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 it winding up.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Induction and training of trustees

New trustees are provided with an induction pack containing background information about the work of the Charity and a copy of the NCVO's 'Good Trustee Guide'. An induction programme is matched to their individual needs and includes copies of the most recent annual report and accounts, current financial records and accounting systems, organisational structure charts, young people's feedback reports and operating practices. Induction and on-going trustee training can include time spent at NYAS' offices (pre COVID) or via Zoom/Teams (post COVID), and the trustees are offered the opportunity to participate in any of the current training programmes delivered by the NYAS Training Team. All trustees receive training in safeguarding and equality, diversity and inclusion.

In 2021 the board requested for young people to be invited to join the NYAS board of trustees. Kelly Harris and the Group CEO, together with the Director of Marketing and Comms will lead the recruitment and induction process, including a revised young person friendly information pack and associated literature.

Organisational structure and decision-making

The Group Chief Executive and Finance Director report regularly to the Board of Trustees. The Group Chief Executive has delegated authority to make strategic decisions on behalf of the board and NYAS. With the support of her Exec management team they will make operational management decisions.

The Board of Trustees make staff appointments at Group CEO level and strategic policy decisions are referred to them for information/approval.

The Board of Trustees is responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the year ended. The Board of Trustees is responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Senior Management

Rita Waters, Secretary and Group Chief Executive.

Auditor

In accordance with the charitable company's articles, a resolution proposing that BWM be reappointed as auditor of the charitable company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Mr R A Wright

Trustee

Dated: 22 September 2021

Ms R Waters

Secretary

Dated: 22 September 2021

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees, who are also the directors of The National Youth Advocacy Service 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.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE NATIONAL YOUTH ADVOCACY SERVICE

Opinion

We have audited the financial statements of The National Youth Advocacy Service (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 the 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. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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 inconsistent 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.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE NATIONAL YOUTH ADVOCACY SERVICE

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 is 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 trustees 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (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 the 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 NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE NATIONAL YOUTH ADVOCACY SERVICE

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 engagement partner 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, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- 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.

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 that 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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF THE NATIONAL YOUTH ADVOCACY SERVICE**

Use of our report

This report is made solely to the charitable company's members, 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 charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Peter Taaffe FCA CTA DChA (Senior Statutory Auditor)
for and on behalf of BWM**

3 November 2021

**Chartered Accountants
Statutory Auditor**

Castle Chambers
43 Castle Street
Liverpool
L2 9SH

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	24,341	37,010	61,351	28,897
Charitable activities	4	7,576,574	543,080	8,119,654	7,885,740
Investments	5	18,704	-	18,704	26,940
Total income		7,619,619	580,090	8,199,709	7,941,577
<u>Expenditure on:</u>					
Raising funds	6	68,857	-	68,857	74,572
Charitable activities	7	7,309,159	580,090	7,889,249	7,806,072
Total expenditure		7,378,016	580,090	7,958,106	7,880,644
Net operating surplus		241,603	-	241,603	60,933
Net gains/(losses) on investments	12	326,990	-	326,990	(115,967)
Net (expenditure)/income for the year/net movement in funds		568,593	-	568,593	(55,034)
Reconciliation of funds					
Fund balances at 1 April 2020		2,305,525	-	2,305,525	2,360,559
Fund balances at 31 March 2021		2,874,118	-	2,874,118	2,305,525

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	20,709	8,188	28,897
Charitable activities	4	7,568,554	317,186	7,885,740
Investments	5	26,940	-	26,940
Total income		7,616,203	325,374	7,941,577
<u>Expenditure on:</u>				
Raising funds	6	74,572	-	74,572
Charitable activities	7	7,480,698	325,374	7,806,072
Total expenditure		7,555,270	325,374	7,880,644
Net gains/(losses) on investments	12	(115,967)	-	(115,967)
Net income for the year/net movement in funds		(55,034)	-	(55,034)
Reconciliation of funds				
Fund balances at 1 April 2019		2,360,559	-	2,360,559
Fund balances at 31 March 2020		2,305,525	-	2,305,525

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.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
Fixed assets					
Intangible assets	13	65,655		-	
Tangible assets	14	45,310		105,489	
Investments	15	1,488,439		920,127	
		<u>1,599,404</u>		<u>1,025,616</u>	
Current assets					
Accrued income		406,030		321,189	
Debtors	17	944,462		1,359,553	
Cash at bank and in hand		1,345,053		573,494	
		<u>2,695,545</u>		<u>2,254,236</u>	
Liabilities:					
Creditors: amounts falling due within one year	18	(1,375,831)		(929,327)	
Net current assets		<u>1,319,714</u>		<u>1,324,909</u>	
Total net assets		<u>2,919,118</u>		<u>2,350,525</u>	
Provisions for liabilities	20	(45,000)		(45,000)	
Net assets		<u><u>2,874,118</u></u>		<u><u>2,305,525</u></u>	
The funds of the charity					
Designated funds	22	417,000		417,000	
General unrestricted funds		<u>2,457,118</u>		<u>1,888,525</u>	
Total unrestricted funds		<u>2,874,118</u>		<u>2,305,525</u>	
Total charity funds		<u><u>2,874,118</u></u>		<u><u>2,305,525</u></u>	

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

The financial statements were approved by the trustees and authorised for issue on 22 September 2021 and are signed on its behalf by:

Mr R A Wright
Trustee

Company Registration No. 2722134

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Net cash provided by operating activities	27	1,080,582		(215,334)	
Cash flows from investing activities					
Purchase of intangible assets		(71,513)		-	
Purchase of tangible fixed assets		(14,892)		(106,221)	
Payments to acquire investments		(532,800)		(418,509)	
Proceeds on disposal of investments		321,386		423,426	
Movement in investment cash held		(29,907)		3,041	
Investment income		18,704		26,940	
Net cash provided by investing activities		(309,023)		(71,323)	
Net increase/(decrease) in cash and cash equivalents		771,559		(286,657)	
Cash and cash equivalents at beginning of year		573,494		860,151	
Cash and cash equivalents at end of year		1,345,053		573,494	

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The National Youth Advocacy Service is a registered charity and a private company limited by guarantee incorporated in England and Wales. The registered office is Tower House, 1 Tower Road, Birkenhead, Wirral, CH41 1FF.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's 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). The charity is a Public Benefit Entity as defined by FRS 102.

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 accounts have been prepared under the historical cost convention modified to include 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 accounts, 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 accounts.

Although the Covid-19 restrictions impacted on our normal business operations, the Charity was able to adopt a remote/virtual working model that protected most of our income. Moreover, expenditure (e.g. travel, occupancy) fell by more than income resulting in an overall favourable financial impact from the pandemic. Some of the gain originated from lower referrals than normal, and the Charity has created balance sheet provisions to cater for the eventuality that local authorities and funders require a refund of contract income due to these volumes. There are no significant post balance sheet events to report. Also, the favourable financial results have continued into the new year. NYAS, therefore, has no going concern issues.

1.3 Charitable funds

Funds held by the charity are:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

(Continued)

1.4 Income

All income is included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income from donations and grants, including capital grants, and contract income is included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in income of restricted funds when receivable.

Voluntary income includes discretionary grants for projects, goods and services where no service agreement or contract exists.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the statement of financial activities under the heading charitable activities.

For legacies, entitlement is the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification made by the executors to the charity that a distribution will be paid or when a distribution is received from the estate. Interest is included when receivable by the charity.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the statement of financial activities (SOFA) on a basis designed to reflect the use of the resource.

Raising funds

These represent costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs and support costs are allocated to charitable activities in the SOFA based on staff numbers (see note 8).

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

(Continued)

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Software	33% pa on a straight line basis
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Following iterative revisions of the Charity's new Case Management System specification, a review of expenditure to date was carried out, resulting in the decision to write down the net book value of related capitalised spend incurred prior to 1st April 2020. The residual value charged to operating expenditure is £27,655.

During the year tangible assets were reclassified as intangible assets and are shown as a transfer in the year. The reclassification was not material to the accounts.

1.7 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.

All assets costing more than £500 are capitalised at cost.

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

Computer equipment	33% p.a. on a straight line basis
Fixtures, fittings & equipment	20% p.a. on a straight line basis

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 net income/(expenditure) for the year.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

1.10 Accrued income

Legal cases in progress or completed but unsettled are valued at the amount of anticipated receipt from the Legal Aid Agency or opponent, net of any payments on account, and are shown as accrued income.

1.11 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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

(Continued)

1.12 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.

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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/ (expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

(Continued)

1.13 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

1.14 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.

1.15 Retirement benefits

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

1.16 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.17 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is also able to partially recover Value Added Tax. Expenditure that is not recoverable by the charity is recorded in the accounts inclusive of VAT.

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.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

2 Critical accounting estimates and judgements

(Continued)

The provision for property dilapidations relating to the charity premises remains outstanding and has been carried forward at its opening value of £45,000. A further £159,000 provision has been made within other creditors to cover for the potential repayment of contract income where activity volumes are lower than planned due to Covid.

Based on previous claims experience, a provision is held against the value of legal cases in progress to reflect the uncertainty of fully recovering the accrued value of older matters. The amount required now, however, is relatively small as this is a legacy issue which is largely discharged.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	9,610	37,010	46,620	20,709	8,188	28,897
HMRC CJRS grant	14,731	-	14,731	-	-	-
	<u>24,341</u>	<u>37,010</u>	<u>61,351</u>	<u>20,709</u>	<u>8,188</u>	<u>28,897</u>

Performance related grants are disclosed in note 4.

4 Charitable activities

	Children's Services £	Legal Services £	Total 2021 £	Total 2020 £
Income from charitable activities	6,885,323	691,251	7,576,574	7,568,554
Performance related grants	543,080	-	543,080	317,186
	<u>7,428,403</u>	<u>691,251</u>	<u>8,119,654</u>	<u>7,885,740</u>
Analysis by fund				
Unrestricted funds	6,885,323	691,251	7,576,574	
Restricted funds	543,080	-	543,080	
	<u>7,428,403</u>	<u>691,251</u>	<u>8,119,654</u>	

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

(Continued)

For the year ended 31 March 2020

	Children's Services £	Legal Services £	Total 2020 £
Income from charitable activities	6,993,096	575,458	7,568,554
Performance related grants	317,186	-	317,186
	<u>7,310,282</u>	<u>575,458</u>	<u>7,885,740</u>
Analysis by fund			
Unrestricted funds	6,993,096	575,458	7,568,554
Restricted funds	317,186	-	317,186
	<u>7,310,282</u>	<u>575,458</u>	<u>7,885,740</u>

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from listed investments	<u>18,704</u>	<u>26,940</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Marketing and publicity	2,880	36,800
Seeking donations, and grants	16,228	25,631
Staff costs	41,473	3,294
Fundraising and publicity	60,581	65,725
<u>Investment management</u>	8,276	8,847
	68,857	74,572

The cost of seeking donations and grants, including related staff costs, shown above incorporates obtaining performance related grants disclosed in note 4.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

7 Charitable activities

	Children's services £	Legal services £	NYAS helpline £	Total 2021 £	Total 2020 £
Staff costs	3,455,967	435,926	88,842	3,980,735	3,660,046
Direct charitable expenditure	2,679,453	110,800	22,818	2,813,071	3,194,418
	<u>6,135,420</u>	<u>546,726</u>	<u>111,660</u>	<u>6,793,806</u>	<u>6,854,464</u>
Share of support costs (see note 8)	935,693	109,204	36,404	1,081,301	937,908
Share of governance costs (see note 8)	14,142	-	-	14,142	13,700
	<u>7,085,255</u>	<u>655,930</u>	<u>148,064</u>	<u>7,889,249</u>	<u>7,806,072</u>
Analysis by fund					
Unrestricted funds	6,505,165	655,930	148,064	7,309,159	
Restricted funds	580,090	-	-	580,090	
	<u>7,085,255</u>	<u>655,930</u>	<u>148,064</u>	<u>7,889,249</u>	

Included in Direct Charitable Expenditure are payments to partners of £626,739 (2020: £640,628) in respect of the Comic Relief project and the Priory contract. Also included are payments to self employed workers of £1,374,096 (2020: £1,477,072).

For the year ended 31 March 2020

	Children's services £	Legal services £	NYAS helpline £	Total 2020 £
Staff costs	3,214,306	353,805	91,935	3,660,046
Direct charitable expenditure	3,025,638	143,887	24,893	3,194,418
	<u>6,239,944</u>	<u>497,692</u>	<u>116,828</u>	<u>6,854,464</u>
Share of support costs (see note 8)	805,740	99,128	33,040	937,908
Share of governance costs (see note 8)	13,700	-	-	13,700
	<u>7,059,384</u>	<u>596,820</u>	<u>149,868</u>	<u>7,806,072</u>
Analysis by fund				
Unrestricted funds	6,734,010	596,820	149,868	7,480,698
Restricted funds	325,374	-	-	325,374
	<u>7,059,384</u>	<u>596,820</u>	<u>149,868</u>	<u>7,806,072</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	784,682	-	784,682	648,799	-	648,799
Depreciation and amortisation	80,929	-	80,929	28,533	-	28,533
Premises and office costs	129,895	-	129,895	107,623	-	107,623
Other costs	85,795	-	85,795	152,953	-	152,953
Audit fees	-	6,800	6,800	-	6,800	6,800
Accountancy fees	-	7,342	7,342	-	6,900	6,900
	<u>1,081,301</u>	<u>14,142</u>	<u>1,095,443</u>	<u>937,908</u>	<u>13,700</u>	<u>951,608</u>
Analysed between						
Charitable activities	<u>1,081,301</u>	<u>14,142</u>	<u>1,095,443</u>	<u>937,908</u>	<u>13,700</u>	<u>951,608</u>

The above costs are the central head office overheads of the charity which do not reflect or include costs attributable to the delivery of specific services of the charity. These have been allocated to charitable activities (in note 7) on the basis of direct staff numbers. Governance costs are allocated to children's services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no trustees were reimbursed expenses during the year (2020: four trustees was reimbursed travel expenses of £427).

10 Auditors' remuneration

The analysis of auditor's remuneration is as follows:

	2021	2020
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>6,800</u>	<u>6,800</u>
All other non-audit services	<u>7,342</u>	<u>6,900</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Children's Services	130	124
Legal Services	17	15
NYAS Helpline	6	5
Operational	28	23
	<u>181</u>	<u>167</u>

Employment costs

	2021 £	2020 £
Wages and salaries	4,293,093	3,851,660
Social security costs	351,635	322,192
Other pension costs	162,162	138,287
	<u>4,806,890</u>	<u>4,312,139</u>

Salary costs includes severance and redundancy payments of £26,757 (2020: £6,486).

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
In the band £60,001 - £70,000	3	-
In the band £70,001 - £80,000	-	-
In the band £80,001 - £90,000	1	1
	<u>4</u>	<u>1</u>

12 Net gains/(losses) on investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Revaluation of investments	295,513	(131,138)
Gain/(loss) on sale of investments	31,477	15,171
	<u>326,990</u>	<u>(115,967)</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

13 Intangible fixed assets

	Software £
Cost	
Transfers from tangible fixed assets	53,792
Additions	71,513
At 31 March 2021	125,305
Amortisation	
Transfers from tangible fixed assets	8,207
Amortisation charged for the year	51,443
At 31 March 2021	59,650
Carrying amount	
At 31 March 2021	65,655
At 31 March 2020	-

14 Tangible fixed assets

	Computer equipment £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 April 2020	201,819	6,440	208,259
Additions	14,892	-	14,892
Disposals	(50,958)	(4,624)	(55,582)
Transfers to intangible fixed assets	(53,792)	-	(53,792)
At 31 March 2021	111,961	1,816	113,777
Depreciation			
At 1 April 2020	97,204	5,566	102,770
Depreciation charged in the year	28,806	680	29,486
Eliminated in respect of disposals	(50,958)	(4,624)	(55,582)
Transfers to intangible fixed assets	(8,207)	-	(8,207)
At 31 March 2021	66,845	1,622	68,467
Carrying amount			
At 31 March 2021	45,116	194	45,310
At 31 March 2020	104,615	874	105,489

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

15 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 April 2020	903,873	16,254	920,127
Additions	532,800	-	532,800
Valuation changes	295,513	-	295,513
Movement in cash	-	29,907	29,907
Disposals	(289,908)	-	(289,908)
At 31 March 2021	1,442,278	46,161	1,488,439
Carrying amount			
At 31 March 2021	1,442,278	46,161	1,488,439
At 31 March 2020	903,873	16,254	920,127

The total return on the Brewin Dolphin portfolio was 39.4% in the year to 31 March 2021, higher than the benchmark of 32.51%. The increase in CPI over the same period was 0.83% which is below the Trustees' expectation of CPI+2%. NYAS recognise that the 31 March 2020 was at 5 year low which has resulted in the increased financial performance results obtained during the period against the benchmark.

16 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Measured at cost	2,020,383	1,498,092
Equity instruments measured at fair value through the income and expenditure account	1,442,278	903,873
Carrying amount of financial liabilities		
Measured at cost	719,459	624,488

17 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	508,154	808,855
Other debtors	123,732	99,487
Prepayments	312,576	451,211
	944,462	1,359,553

Included within prepayments and accrued income is a balance of £70,603 (2020: £57,989) which relates to caseworker unbilled disbursements - this balance has an equal and opposite value included within trade creditors.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

18 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		31,111	80,571
Deferred income	19	625,261	224,268
Trade creditors		312,356	393,407
Other creditors		190,593	66,870
Accruals		216,510	164,211
		<u>1,375,831</u>	<u>929,327</u>

Included within trade creditors is a balance of £70,603 (2020, £57,989) which relates to caseworker unbilled disbursements - this balance has an equal and opposite value included within prepayments and accrued income.

All Trade Creditors are settled within a maximum of 30 days from invoice date.

19 Deferred income

	2021 £	2020 £
Other deferred income	<u>625,261</u>	<u>224,268</u>

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Total deferred income at 1 April 2020	224,268	137,963
Amounts received in year	625,261	224,268
Amounts credited to statement of financial activities	<u>(224,268)</u>	<u>(137,963)</u>
	<u>625,261</u>	<u>224,268</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

20	Provisions for liabilities	2021	2020
		£	£
	Dilapidations	45,000	45,000
		<u> </u>	<u> </u>

Movements on provisions:

	Dilapidations	Redundancies	Total
	£	£	£
At 1 April 2020 and 31 March 2021	45,000	-	45,000
	<u> </u>	<u> </u>	<u> </u>

The provision for property dilapidations relating to the charity premises remains outstanding at £45,000.

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

21 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:

	Balance at 1 April 2019 £	Movement in funds		Balance at 1 April 2020 £	Movement in funds		Balance at 31 March 2021 £
		Income £	Expenditure £		Income £	Expenditure £	
Section 64 Welsh Grant	-	31,920	(31,920)	-	31,920	(31,920)	-
Tampon Tax	-	71,312	(71,312)	-	-	-	-
Comic Relief	-	79,645	(79,645)	-	-	-	-
South Wales Police	-	23,957	(23,957)	-	-	-	-
Gwent Police	-	37,432	(37,432)	-	-	-	-
Mental Health Recovery Fund	-	21,367	(21,367)	-	21,367	(21,367)	-
SSG Parent Advocacy	-	-	-	-	200,107	(200,107)	-
SSG Project Unity	-	-	-	-	207,379	(207,379)	-
NVYO grant	-	-	-	-	34,727	(34,727)	-
Welsh emergency digital equipment	-	-	-	-	29,913	(29,913)	-
SidebySide	-	3,551	(3,551)	-	36,810	(36,810)	-
Other restricted funds	-	56,190	(56,190)	-	17,867	(17,867)	-
	-	325,374	(325,374)	-	580,090	(580,090)	-

Section 64 grant finances a one to one holistic support service for care experienced young people who are transitioning from CAMHS to adult mental health service or for those who are accessing or unable to access primary mental health services. It provide health and well-being support to individual's. The second element of the service is creating an online platform to support foster carers with tools and resources to equip them with information and knowledge on how to deal with and support the mental health of the young people they may be fostering.

The 3 years funding from the *Tampon tax* grant supports the Unity Project. This project is provided to care for experienced young mums or expectant mums. It provides holistic support, addresses isolation and imparts tools and knowledge to safeguard both Mum and Children.

THE NATIONAL YOUTH ADVOCACY SERVICE COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

21 Restricted funds	(Continued)
<i>Comic Relief</i> – the Peering Ahead grant funded a peer mentoring project in Wales. Other restricted funds include funding from a large number of funders to support charity projects.	<i>Gwent and South Wales Police</i> - this funding is to support a child's rights approach to policing. With funding from the PCC Unit we are engaging with young people at risk of crime to provide diversion schemes and to obtain their views, wishes and feelings to influence the decriminalisation of young people in the care system. NYAS Cymru facilitates an all Wales national Steering Group with Welsh Government, PCC Offices and third sector organisations to implement an action plan to make a child's rights approach to policing a reality in Wales.
<i>Mental Health Recovery fund</i> – this additional money from Caerphilly Local Authority will ensure that parents whose children are at risk of child protection procedures are supported through the process. We will provide advocacy representation within family group conferences and ensure the parents are at the heart of plans in place to safeguard and protect their children.	<i>Side By Side</i> is a project with volunteers, as mentors, to support care leavers through a programme which will help young people to bridge the gap between leaving care and finding their own way in the world, providing a broad range of support and mentoring.
Funds has been used for the bursary for each of these care leavers. Bursaries have provided such items as computers and internet access to aid them with College work and equipment to enable them to cook their own meals.	<i>SSG Parent Advocacy</i> - to support Welsh Government's plans of reducing numbers of children entering the care system in Wales. The Parent Advocacy programme will also support parents to engage with social services through the provision of independent professional advocacy.
<i>SSG Project Unity</i> - to help break the cycle of children being born to care-experienced young mothers entering the care system in Wales This is achieved by helping them engage with services, access practical and emotional support and learn new life skills with the aim of keeping families together.	<i>NVYO Grant</i> - our Welsh Government NVYO funded project provides an opportunity for all young people throughout Wales to undertake accredited training in Peer Mentoring, Peer Advocacy and support to apply for and gain Youth Work qualifications. The grant has also enabled us to recruit an expert care experienced young person to work with the YPAG to explore using Digital Platforms to meet the project aims.
<i>Welsh Emergency Digital Equipment</i> - we were fortunate to have received this grant for care leavers who are without access to digital equipment. This has been a much-needed resource for young people, affording them the opportunity to expand their skills in this new virtual world we find ourselves in.	

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

22 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:

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Income £	Balance at 31 March 2021 £
Family law and Investment in Growth	135,000	-	(135,000)	-	-	-
Discretionary charitable expenditure	-	417,000	-	417,000	-	417,000
	<u>135,000</u>	<u>417,000</u>	<u>(135,000)</u>	<u>417,000</u>	<u>-</u>	<u>417,000</u>

Family law and Investment in growth - the trustees have previously designated continued support towards the development of the family legal department. The business model for the department is now established so that additional financial support is no longer required.

Discretionary Charitable Expenditure - the Charity has developed plans to increase its non-contract, charitable/discretionary activity. As part of the funding for these initiatives, the Trustees have designated £417,000 from reserves.

23 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £162,162 (2020, £138,287). Total employee and employer contributions totalling £29,601 (2020, £25,232) were payable to the fund at the balance sheet date and are included within creditors.

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	15,010	23,739
Between two and five years	-	15,010
	<u>15,010</u>	<u>38,749</u>

**THE NATIONAL YOUTH ADVOCACY SERVICE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 Number	2020 Number
Key management personnel	<u>5</u>	<u>5</u>
	2021 £	2020 £
Aggregate remuneration	<u>374,455</u>	<u>333,187</u>

Trustees donated £12,821 during the year (2020: £8,188).

The partner of Martyn Best, a trustee, Ms E Parker-Goff is a director and shareholder of a company that provides PR Consultancy, Social Media Activity and Fundraising to the charity. During the year services provided on a normal commercial basis amounted to £2,880 (2020: £36,800).

There were no other related party transactions in the year.

26 Company limited by guarantee

The National Youth Advocacy Service is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

27 Cash generated from operations	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	568,593	(55,034)
Adjustments for:		
Investment income recognised in statement of financial activities	(18,704)	(26,940)
Gain on disposal of investments	(31,477)	(15,171)
Fair value gains and losses on investments	(295,513)	131,138
Depreciation of tangible fixed assets	80,929	28,533
Movements in working capital:		
(Increase)/decrease in accrued income	(84,841)	(89,577)
Decrease/(increase) in debtors	415,091	(347,140)
Increase in creditors	446,504	171,646
(Decrease) in provisions	-	(12,789)
Cash generated from/(absorbed by) operations	<u>1,080,582</u>	<u>(215,334)</u>

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