

**REGISTERED COMPANY NUMBER: 02967126 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1042121**

**YOUTH ACCESS**

**Financial Statements for the Year Ended 31 March 2022**

**Xeinadin Auditing**  
**Chartered Accountants and Statutory Auditors**  
**Becket House**  
**36 Old Jewry**  
**London**  
**EC2R 8DD**

## **YOUTH ACCESS**

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## **YOUTH ACCESS**

### **Reference and Administrative Details for the year ended 31 March 2022**

#### **TRUSTEES**

Ms S J Benton  
D W Clark  
Ms C L Dobson  
C T Martin  
D P Mobbs  
C L Taylor  
Ms O Willybiro

#### **COMPANY SECRETARY**

Ms C Harrison

#### **REGISTERED OFFICE**

Nightingale House  
46 - 48 East Street  
Epsom  
KT17 1HQ

**REGISTERED COMPANY NUMBER** 02967126 (England and Wales)

**REGISTERED CHARITY NUMBER** 1042121

#### **AUDITORS**

Xeinadin Auditing  
Chartered Accountants and Statutory Auditors  
Becket House  
36 Old Jewry  
London  
EC2R 8DD

#### **SOLICITORS**

Russell-Cooke LLP  
2 Putney Hill  
London  
SW15 6AB

#### **BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

# Youth Access annual report and accounts 2021-22

## Chair & CEO introduction

As for many organisations, this year saw Youth Access, our members, and the young people they support still adjusting to the effects of the covid 19 pandemic. From mass job and income losses, to being trapped in abusive households, and paying rent for university accommodation they couldn't use, there has been widespread evidence of the extent to which young people's lives were impacted by the pandemic. The major socio-economic risk factors for mental health were some of the very areas of our lives most profoundly impacted by the pandemic: our mental health does not exist in a vacuum.

Based in communities up and down the country, our network of Youth Access members provides youth-led, "whole life" support to some of the most vulnerable young people that addresses the socio-economic factors impacting their lives, as well as their mental health and wellbeing. They have been at the forefront of innovating and ensuring their services continued to reach the young people who need them most. Some have witnessed unprecedented levels of demand into their services in the past year, for young people experiencing a complex range of mental health and advice needs.

The reach of the pandemic into so many aspects of life highlighted the importance of the model of integrated support Youth Access members provide to young people as they move into adulthood. This year we have continued to champion and support these vital services; the highlights of that work are set out in this trustees' report.

Internally, we have continued to adapt to remote and hybrid ways of working, and strengthened our foundations, through improvements to financial and management processes to support the smooth and effective running of the organisation.

Our small but mighty staff team continue to show huge levels of dedication and passion for Youth Access' mission, and we offer our thanks for all their hard work.

Collaboration is essential to our approach and our achievements would not be possible without our funders, supporters and partnerships across the sector, for which we are immensely grateful.

This also marked a transition for Youth Access, as our previous strategy ended, and we developed our new vision and theory of change. In the wake of the pandemic, our network is never more needed. We are excited to look ahead to what we can achieve in the next five years of our new strategy, arm-in-arm with our members.



David Clark



Cassandra Harrison

## Trustees' report

### Our values

#### **Bold**

We are progressive in our thinking and courageous in our challenge of the system. We take a rights-based approach and are committed to dismantling inequalities in society. We trust in the power of young people's lived experience and passionately champion the support our members provide to meet young people's needs and rights.

#### **Collaborative**

We achieve our goals arm-in-arm with others. Working alongside young people and our network of members across the country, we are a powerful collective advocating for change. We bring this unique contribution and insight to collaborations with partners across the youth, mental health, and advice sectors.

#### **Responsive**

We are driven by the views of young people and our members, the evidence, and knowledge from practice. As these change, so do our approaches. We are tenacious, but adapt our methods to the external environment, so that we can make the most of opportunities to achieve our vision.

### Strategic objectives

As we transitioned from our previous strategy and progressed the development of the new one, trustees agreed a set of interim strategic objectives for 2021/22.

## **Influence and Representation**

We will ensure that decision makers, nationally and locally, utilise evidence presented by Youth Access and its members, as well as providing opportunities for young people to participate in policy and funding decisions.

## **Membership**

We will further invest in our membership support and be clear about the benefits of membership so that our members become our strongest advocates.

## **Practice Development and Research**

We will provide platforms for members to communicate and influence Youth Access' work. We will ensure effective practice through coordinated research and funding opportunities for members and partners.

## **Achievements & performance highlights**

### **Influence and Representation**

#### *Fund the Hubs campaign*

This year saw the launch of the Fund the Hubs campaign, in partnership with the Children and Young People's Mental Health Coalition, Young Minds, Mind, Black Thrive Global and The Children's Society. Together, we called for the Government to support community-based, open-access services, which is what young people told us they want through the Our Minds Our Future manifesto. The campaign generated widespread consensus about the importance of Youth Access members.

- 15,000 people took the campaign action to write to their local MP.
- Youth Access members sent information to decision-makers and engaged young people in the action, securing local press coverage, wrote blogs and got support from local MPs.
- The campaign garnered widespread support for the community-based, open-access support that Youth Access members provide, including from the British Association of Counselling and Psychotherapy, The Royal College of Psychiatrists and the Local Government Association.
- We met with Dr Alex George, the Government's Ambassador on youth mental health, who publicly supported the campaign.
- We held a meeting with the Minister for Mental Health and Suicide Prevention, Nadine Dorries MP to discuss the campaign and funding for YIACS-like services.
- We organised and spoke at a roundtable meeting about the campaign with No. 10 advisers and a range of departmental officials, with Youth Access members providing on-the-ground insight.

- We contributed to an economic analysis report being delivered by the Centre for Mental Health for the Children and Young People's Mental Health Coalition, which has the case for open access hubs as its primary chapter/recommendation.

### *Young people's voice*

In addition to the Fund The Hubs campaign actions:

- We organised an opportunity for young Rights Advocates to meet with the policy lead at the Department for Health and Social Care.
- We supported 3 young people to lead a 'deep dive' event at Conservative Party conference, where they worked with decision-makers and system stakeholders in mental health to help come up with ideas to turn the Our Minds Our Future manifesto into some more specific demands and campaign strategies. The Our Minds Our Future partners delivered similar roundtables/deep dives in each of the devolved nations. We organised a session for the young people involved to share their learning with other Rights Advocates.
- Two Rights Advocates in Sheffield met with their local MP Paul Blomfield, gaining his support for the Our Minds Our Future manifesto.
- We published 4 blogs, by young people in each nation, on the Our Minds Our Future website, building on the manifesto launch last quarter.
- We delivered a session with Rights Advocates to develop an "elevator pitch" for the Our Minds Our Future manifesto.

### *House of Commons Health and Social Care Committee inquiry into children and young people's mental health.*

- The Select Committee published its inquiry into children and young people's mental health, to which we provided oral and written evidence. The Committee recommended the rollout of community-based 'early support hubs' such as YIACS for young people aged 11-25, quoting Youth Access multiple times.

## Membership

This year we started to put in place foundations for improving our engagement with, and support for, our members. This included creating a member engagement plan and recruiting to a new post of Community Communications Officer, specifically designed to refocus our approach to communications onto building up and representing our national community of members.

### *Member networks*

- The National Counselling Working Group continued to bring together practitioners to identify and work collectively to tackle key training, workforce and practice issues impacting on youth counselling services.
- We launched the National Youth Advice Working Group, to consult membership, develop workforce training needs and disseminate effective practice in the youth advice sector with three webinars held to support training and dissemination of effective practice.
- Following the successful youth participation practice workshop with members to understand support needs, we launched the Youth-Led Action Working Group, bringing together members to share challenges, solutions and good practice.

### *Mapping services*

We commissioned a mapping project to identify relevant services not currently in Youth Access membership; update data held on current Youth Access members; and create an up-to-date picture of gaps in provision.

### *Website development*

We consulted with members and young people to ensure that our new website and member-only area will meet their needs. The website and refreshed branding will be launched in 2022/23, providing a much improved platform for Youth Access to engage with members and stakeholders.

## Practice Development and Research

### *Community of practice for developing racially responsive services*

We ran the second cohort of our successful Community of Practice for members, which aims to create an understanding of systemic, structural and institution racism/racist practices; explore the intersectional nature of racism, class, gender etc; provide a brave space for open, honest and uncomfortable discussions; encourage peer learning and to amplify lived experience expert voices and provide a framework for implementing organisational and practice changes.

Attendees filled in surveys before and after attending and reported that:

- *I feel confident in talking with my colleagues about racism:* increased from 80% to 96%
- *I have a good understanding of what structural racism within the mental health system looks like and how it is experienced by young people of colour:* increased from 60% to 100%
- *I have a good understanding of the actions I can take to help address structural racism within my organisation and the services it offers to young people:* Increased from 60% to 90%



- *I feel able to take action within my organisation to address systemic racism:* increased from 72% to 91%

### *Evidencing the impact of the pandemic*

- We published research into the role of YIACS in supporting young people to gain and retain employment.
- Following "Generation Covid?" which set out the evidence of the socio-economic impact on young people's wellbeing in the wake of the pandemic, we published two additional briefings in the series:
  - "The case beyond Covid" summarised the evidence behind an integrated, youth-focused approach to supporting young people, in the model of YIACS. It makes the case for a key role for local voluntary sector services in tackling the 'whole life' challenges facing young people in light of the pandemic.
  - "Now more than ever", the third and final policy briefing in the series, outlined what YIACS need to support them to carry out, as well as expand, their work - highlighting opportunities for YIACS as well as gaps in funding and support for their services. It contains recommendations for what needs to be in place at a local, regional and national level to ensure the sustainability and expansion of the support that YIACS-type services offer to young people.
- We published a report into youth advice workforce and practice issues currently facing Youth Access' members, highlighting that 88% of services indicated they were likely to reduce activity, with nearly a third saying staff redundancies were likely.

## **Looking ahead: Our future strategy**

Over the course of this year, we have been developing the new organisational strategy for 2022-2027. We have gathered member insight from interviews, surveys and meetings; listened to the changes young people have told us they want to see; held workshops with staff and trustees; mapped stakeholders; researched membership models; collated evidence and conducted analysis of the external environment.

This process has shown us that our work has never been more needed.

In this next strategic period, our goals will be to:

- *Increase Access: Youth Information, Advice and Counselling Services with sufficient capacity can be accessed by young people from all local authority areas.*

- *Drive Equity: Greater engagement with least-heard and worst-served groups.*
- *Improve Experience: Member services designed and run according to evidence, good practice and young people's voice.*

The strategy is underpinned by a theory of change with an aligned monitoring and evaluation framework, as we develop our capacity and capability to measure the impact of our work.

2022/23 will be a crucial and exciting year in which we will lay the foundations to achieve our vision that all young people can access free support on their journey into adulthood from community-based advice and counselling services that respect their rights and meet their individual needs.

## **Financial review**

The annual financial statements are attached to this report. These have been prepared in accordance with the policies summarised on pages 21 - 23. There was a surplus from all activities of £10,888 (2021: £84,037) on incoming resources of £595,743 (2021: £1,046,864)

### **Income and fundraising**

This year saw a significant decrease in income compared with 2020/21 as a result of our Equal Access in Mind programme, supported by the Department of Culture, Media and Sport Tampon Tax Fund, coming to its conclusion in March 2021. Youth Access coordinated and provided central support for this programme, with the majority of this funding distributed to member services for direct delivery to young people; the reduction in income does not therefore equate to a significant decrease in funding for Youth Access' activity.

The bulk of Youth Access' funding this year is from trusts and foundations and is a combination of continued or extended support from existing supporters, and the development of new funder relationships. We continue to generate a small amount of income from membership subscriptions and consultancy fees.

In 2022/23 we will develop an income strategy, to support the diversification of our income, including increasing the proportion of unrestricted funds for example through earned income/traded services.

### **Expenditure**

Total expenditure in the year was £584,855 a decrease of 39% on the previous year's expenditure. As noted above, this reflects the end of the DCMS grant, the majority of which was distributed to members for delivery of services. Our support costs were £58,224. Expenditure on raising funds totalled £27,868. Staff costs represent 48% of total expenditure, totalling £279,605.

### **Reserves levels and reserves policy**

The reserves reflect amounts of incoming resources for the current and prior periods not yet spent. For the 2021/22 budgetary period, the Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation.

The target for the level of unrestricted funds not committed or invested in tangible fixed assets held by the charity is 3 months' running costs in addition to the costs of winding up the charity based on the 2022/23 budget. This target was £333,299.

In order to provide a quality, effective and efficient service to its beneficiaries the trustees have set a reserves level that, in the event of funding not being sufficient to cover expenses in the future, will enable a smooth transition to a lower level of service. The Board also recognises that holding an excessive level of reserves can limit the amount spent on charitable activities, thereby reducing the potential benefits the charity can provide.

The charity has total funds at the year end of £638,128 (2021: £627,240) of which £596,788 (2021: £585,900) are general unrestricted. The charity has free reserves not committed or invested in tangible fixed assets of £438,089. There are no designated funds.

Trustees have agreed to use reserves above target to support the organisation as it transitions to its new strategy and funding arrangements in 2022/23.

### **Leasehold premises**

During this financial year, trustees agreed that selling the long-term leasehold on the office premises would be in the best interests of Youth Access, given the context of post-pandemic remote working, the collapse in the commercial rental market preventing a return on the asset, the reduction of the lease over time, overheads, and unpredictable maintenance costs. The proceeds will be utilised to support the longer-term financial sustainability of the organisation, through financial investment and supporting fundraising capacity. Once the sale is completed, trustees intend to designate the funds accordingly.

### **Going concern**

Having taken into account this and all of the available information about the future, which is at least but not limited to 12 months from the date when the financial statements are authorised for issue, the trustees have concluded there are no material uncertainties that call into doubt Youth Access' ability to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

### **Financial governance and management**

We have improved governance, by creating a Finance, Audit & Risk Committee to increase scrutiny of financial management. To strengthen financial management, we have retendered our accountancy contract, to provide a greater level of strategic support and expertise. We have implemented improvements to budget and financial processes, including monthly management accounts, clear budget delegations, and training and guidance for staff.

### **Reference and administrative details**

*Company registered number*  
02967126

*Charity registered number*  
1042121

*Registered office*  
Nightingale House, 46 – 48 East Street, Epsom KT17 1HQ

### **Structure, governance, and management**

#### **Management**

The Board delegates responsibility for the day-to-day management Youth Access to our Chief Executive Cassandra Harrison, who is responsible for delivering the agreed strategy and ensuring the charity adheres to its policies. The Chief Executive is assisted by the Senior Management Team, who report to her and meet weekly.

#### **The Board (Trustees)**

David Clark, Chair

Daniel Mobbs, Vice Chair (appointed September 2021)

Olessia Willybiro, Chair of the Finance, Audit & Risk Committee

Sally Benton, Trustee

Charlotte Dobson, Trustee

Charles Martin, Trustee

Charles Taylor, Trustee

## **The Board**

The Board of Trustees is responsible for the strategic governance of the charity. In the year ending 31 March 2022, the number of Trustees serving on the Board was seven.

The Board of Trustees meets a minimum of four times a year and is responsible for setting our overall strategy. At each meeting the Board receives written reports on all aspects of our work.

Diversity and skills audits were carried out for the Board in this financial year. The gaps identified will inform the recruitment of new trustees during 2022/23.

## **Public Benefit**

The trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on public benefit. The charitable purpose for the charity within the meaning of the Act is enshrined within its objects, as given in the memorandum and articles of association, and the charitable objects are included in this report.

## **Finance, Audit & Risk Committee**

The Board delegates certain areas of governance to the Finance, Audit and Risk Committee.

The role of the Committee is to ensure that Youth Access manages its finances and risks effectively and efficiently in support of its charitable objectives.

The Committee is responsible for:

### **1. Finance**

- Ensure the affordability and financial sustainability of Youth Access' charitable activities.
- Oversee the budget process, including scrutiny of the annual budget and making recommendations to the Board regarding approval.
- Monitor and review performance against budget, including scrutiny of management accounts and to advise the Board on progress and any action required.
- Oversee and review reserves policy and management of reserves.
- Oversee financial policies and the financial control framework.

### **2. Audit**

- Review the Annual Report and Accounts and make recommendations to the Board regarding approval.
- Oversee the process for selecting the external auditor and make appropriate recommendations to the Board.
- Seek assurance on the planned activity, results, effectiveness, and cost of the external auditors.
- Oversee the adequacy and timeliness of the Executive's response to issues identified by audit activity, including the external auditors' management letter.
- Review the findings of the audit and discuss any major issues which arise, any accounting and audit judgements and levels of error identified.

### **3. Risk**

- Oversee the development, maintenance and implementation of risk management policies and processes, to ensure the effective management of risk at the appropriate level.
- Advise the Board on the overall risk appetite, and the principal and emerging risks.
- Advise the Board on the risk aspects of proposed changes to strategy and plans.
- Promote a culture of risk awareness and accountability: ensuring an awareness by Youth Access staff of risks and equipping them with the skills and tools they need to manage risk effectively.
- Review the risk register prior to discussion at the Board, to ensure that key strategic risks are correctly recorded on the register, taking account of their probability and impact; and that there is clear accountability for agreed mitigations.
- Monitor delivery of agreed mitigations and regularly consider emerging risks for escalation to the risk register.
- Monitor complaints and whistleblowing reported incidents, evaluate trends in reported incidents and approve proposals for further investigation or action.

The Committee comprises three trustees. They meet at least six times per year with the Chief Executive and senior members of staff.

### **Statement of trustees' responsibilities**

The trustees (who are also the Directors of the Company for the purposes 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

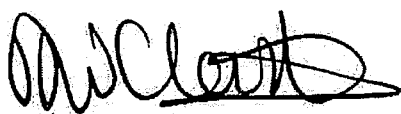
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

## AUDITORS

The auditors, Xinadin Auditing, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 22/12/2022 and signed on its behalf by:



.....  
D W Clark – Trustee

**Report of the Independent Auditors to the Members of  
Youth Access (Registered number: 02967126)**

**Opinion**

We have audited the financial statements of Youth Access (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.



**Report of the Independent Auditors to the Members of  
Youth Access (Registered number: 02967126)**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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 charitable company'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.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and the related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosure in the financial statements or, if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Report of the Independent Auditors to the Members of  
Youth Access (Registered number: 02967126)**

**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.



Hazel Day BSc (Hons) FCA DChA (Senior Statutory Auditor)  
for and on behalf of Xenadin Auditing  
Chartered Accountants and Statutory Auditors  
Becket House  
36 Old Jewry  
London  
EC2R 8DD

Date: 20/12/2022

## YOUTH ACCESS

### Statement of Financial Activities for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	38,742	552,846	591,588	1,036,704
Other trading activities	4	3,542	-	3,542	7,611
Investment income	5	<u>613</u>	<u>-</u>	<u>613</u>	<u>2,549</u>
<b>Total</b>		<u>42,897</u>	<u>552,846</u>	<u>595,743</u>	<u>1,046,864</u>
<b>EXPENDITURE ON</b>					
Charitable activities	6				
Charitable activities		32,009	552,846	584,855	962,827
<b>NET INCOME</b>		<u>10,888</u>	<u>-</u>	<u>10,888</u>	<u>84,037</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		585,900	41,340	627,240	543,203
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>596,788</u>	<u>41,340</u>	<u>638,128</u>	<u>627,240</u>

**YOUTH ACCESS (REGISTERED NUMBER: 02967126)**

**Balance Sheet  
31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	158,699	-	158,699	169,348
<b>CURRENT ASSETS</b>					
Debtors	14	5,795	-	5,795	22,762
Cash at bank and in hand		<u>595,567</u>	<u>41,340</u>	<u>636,907</u>	<u>542,961</u>
		601,362	41,340	642,702	565,723
<b>CREDITORS</b>					
Amounts falling due within one year	15	(163,273)	-	(163,273)	(107,831)
<b>NET CURRENT ASSETS</b>		<u>438,089</u>	<u>41,340</u>	<u>479,429</u>	<u>457,892</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		596,788	41,340	638,128	627,240
<b>NET ASSETS</b>		<u>596,788</u>	<u>41,340</u>	<u>638,128</u>	<u>627,240</u>
<b>FUNDS</b>	17				
Unrestricted funds				596,788	585,900
Restricted funds				<u>41,340</u>	<u>41,340</u>
<b>TOTAL FUNDS</b>				<u>638,128</u>	<u>627,240</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on .22/12/2022..... and were signed on its behalf by:



.....  
D W Clark - Trustee

# **YOUTH ACCESS**

## **Cash Flow Statement for the year ended 31 March 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>95,081</u>	<u>61,318</u>
Net cash provided by operating activities		<u>95,081</u>	<u>61,318</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,695)	(3,932)
Sale of tangible fixed assets		<u>560</u>	<u>-</u>
Net cash used in investing activities		<u>(1,135)</u>	<u>(3,932)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		93,946	57,386
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>542,961</u>	<u>485,575</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>636,907</u>	<u>542,961</u>

The notes form part of these financial statements

## YOUTH ACCESS

### Notes to the Cash Flow Statement for the year ended 31 March 2022

#### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	10,888	84,037
Adjustments for:		
Depreciation charges	11,784	11,477
Decrease in debtors	16,967	3,581
Increase/(decrease) in creditors	<u>55,442</u>	<u>(37,777)</u>
Net cash provided by operations	<u>95,081</u>	<u>61,318</u>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>542,961</u>	<u>93,946</u>	<u>636,907</u>
	<u>542,961</u>	<u>93,946</u>	<u>636,907</u>
Total	<u>542,961</u>	<u>93,946</u>	<u>636,907</u>

The notes form part of these financial statements

## **YOUTH ACCESS**

### **Notes to the Financial Statements for the year ended 31 March 2022**

#### **1. GENERAL INFORMATION**

The Company is limited by guarantee. The members of the company are the Trustees names on page 1. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the Company.

#### **2. ACCOUNTING POLICIES**

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

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

Youth Access meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **INCOME**

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

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purpose but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

##### **EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### **TANGIBLE FIXED ASSETS**

All assets costing below £100 are not capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

## **YOUTH ACCESS**

### **Notes to the Financial Statements - continued for the year ended 31 March 2022**

#### **2. ACCOUNTING POLICIES - continued**

##### **TANGIBLE FIXED ASSETS**

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Long-term leasehold property	- Over 50 years
Leasehold additions	- Over 15 years
Fixtures and fittings	- Over 5 years
Office equipment	- Over 3 years

##### **TAXATION**

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

##### **FUND ACCOUNTING**

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

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

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

Investment income, gains and losses are allocated to the appropriate fund.

##### **PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

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

##### **INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### **DEBTORS**

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

##### **CASH AT BANK AND IN HAND**

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

##### **LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payment for the good or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.



## YOUTH ACCESS

### Notes to the Financial Statements - continued for the year ended 31 March 2022

#### 2. ACCOUNTING POLICIES - continued

##### FINANCIAL INSTRUMENTS

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

#### 3. DONATIONS AND LEGACIES

	2022 £	2021 £
Donations	1,243	342
Grants	587,245	1,036,362
Consultancy fees	<u>3,100</u>	<u>-</u>
	<u>591,588</u>	<u>1,036,704</u>

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

	2022 £	2021 £
Other grants	<u>587,245</u>	<u>1,036,362</u>

#### 4. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Membership Fees	<u>3,542</u>	<u>7,611</u>

#### 5. INVESTMENT INCOME

	2022 £	2021 £
Interest received	<u>613</u>	<u>2,549</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>526,631</u>	<u>58,224</u>	<u>584,855</u>

## YOUTH ACCESS

### Notes to the Financial Statements - continued for the year ended 31 March 2022

#### 7. SUPPORT COSTS

	Human resources £	Other £	Governance costs £	Totals £
Charitable activities	<u>25,020</u>	<u>20,364</u>	<u>12,840</u>	<u>58,224</u>

#### 8. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	<u>11,799</u>	<u>11,477</u>

#### 9. AUDITORS' REMUNERATION

	2022 £	2021 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>5,254</u>	<u>5,257</u>

#### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

##### TRUSTEES' EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL)

During the year ended 31st March 2022, no Trustee expenses have been incurred (2021: - £NIL)

#### 11. STAFF COSTS

	2022 £	2021 £
Wages and salaries	248,065	243,238
Social security costs	22,654	20,369
Other pension costs	<u>8,886</u>	<u>8,648</u>
	<u>279,605</u>	<u>272,255</u>

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

	2022	2021
Employees	<u>7</u>	<u>7</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	<u>1</u>	<u>-</u>

Included in Wages and Salaries is £63,667 (2021: £39,903) relating to key management personnel of the company.

# **YOUTH ACCESS**

## **Notes to the Financial Statements - continued** **for the year ended 31 March 2022**

### **12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	95,342	941,362	1,036,704
Other trading activities	7,611	-	7,611
Investment income	<u>2,549</u>	<u>-</u>	<u>2,549</u>
<b>Total</b>	<u>105,502</u>	<u>941,362</u>	<u>1,046,864</u>
<b>EXPENDITURE ON</b>			
Charitable activities	61,351	901,476	962,827
<b>NET INCOME</b>	<u>44,151</u>	<u>39,886</u>	<u>84,037</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>541,749</u>	<u>1,454</u>	<u>543,203</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>585,900</u>	<u>41,340</u>	<u>627,240</u>

### **13. TANGIBLE FIXED ASSETS**

	Long-term leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021	223,538	15,766	8,623	247,927
Additions	-	-	1,695	1,695
Disposals	<u>-</u>	<u>-</u>	<u>(560)</u>	<u>(560)</u>
At 31 March 2022	<u>223,538</u>	<u>15,766</u>	<u>9,758</u>	<u>249,062</u>
<b>DEPRECIATION</b>				
At 1 April 2021	59,279	15,765	3,535	78,579
Charge for year	9,567	-	2,232	11,799
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(15)</u>	<u>(15)</u>
At 31 March 2022	<u>68,846</u>	<u>15,765</u>	<u>5,752</u>	<u>90,363</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>154,692</u>	<u>1</u>	<u>4,006</u>	<u>158,699</u>
At 31 March 2021	<u>164,259</u>	<u>1</u>	<u>5,088</u>	<u>169,348</u>

## YOUTH ACCESS

### Notes to the Financial Statements - continued for the year ended 31 March 2022

#### 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	-	6,570
Other debtors	-	6,976
Prepayments and accrued income	<u>5,795</u>	<u>9,216</u>
	<u>5,795</u>	<u>22,762</u>

#### 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	48,763	16,950
Social security and other taxes	8,062	8,314
VAT	196	-
Other creditors	2,959	1,461
Accruals and deferred income	<u>103,293</u>	<u>81,106</u>
	<u>163,273</u>	<u>107,831</u>

	2022	2021
	£	£
Deferred income at 1 April 2021	73,397	82,323
Resources deferred during the year	97,334	73,397
Amounts released from previous periods	<u>(73,397)</u>	<u>(82,323)</u>
	<u>97,334</u>	<u>73,397</u>

Deferred income relates to monies received on grants that span the year end, money is deferred to cover the work to be carried out by the Charity in the following period.

#### 16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	1,370	-
Between one and five years	<u>201</u>	<u>-</u>
	<u>1,571</u>	<u>-</u>

## YOUTH ACCESS

### Notes to the Financial Statements - continued for the year ended 31 March 2022

#### 17. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	585,900	10,888	596,788
<b>Restricted funds</b>			
University College London	1,046	-	1,046
Big Lottery	38,538	-	38,538
Global Dialogue	1,348	-	1,348
Listening fund	408	-	408
	<u>41,340</u>	<u>-</u>	<u>41,340</u>
<b>TOTAL FUNDS</b>	<u>627,240</u>	<u>10,888</u>	<u>638,128</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,897	(32,009)	10,888
<b>Restricted funds</b>			
Big Lottery	307,240	(307,240)	-
Paul Hamlyn Foundation	64,700	(64,700)	-
Act For Change	45,000	(45,000)	-
Youth Futures Foundation	109,038	(109,038)	-
One Space - Online Directory development	15,001	(15,001)	-
42nd Street - Evaluation	2,000	(2,000)	-
Awards for all	9,867	(9,867)	-
	<u>552,846</u>	<u>(552,846)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>595,743</u>	<u>(584,855)</u>	<u>10,888</u>

## YOUTH ACCESS

### Notes to the Financial Statements - continued for the year ended 31 March 2022

#### 17. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	385,726	44,151	156,023	585,900
Development fund	51,000	-	(51,000)	-
Property fund	<u>105,023</u>	<u>-</u>	<u>(105,023)</u>	<u>-</u>
	541,749	44,151	-	585,900
<b>Restricted funds</b>				
University College London	1,046	-	-	1,046
Big Lottery	-	38,538	-	38,538
Global Dialogue	-	1,348	-	1,348
Listening fund	<u>408</u>	<u>-</u>	<u>-</u>	<u>408</u>
	<u>1,454</u>	<u>39,886</u>	<u>-</u>	<u>41,340</u>
<b>TOTAL FUNDS</b>	<u><u>543,203</u></u>	<u><u>84,037</u></u>	<u><u>-</u></u>	<u><u>627,240</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	105,502	(61,351)	44,151
<b>Restricted funds</b>			
AYPH	4,650	(4,650)	-
Big Lottery	324,985	(286,447)	38,538
Paul Hamlyn Foundation	30,000	(30,000)	-
Act For Change	41,667	(41,667)	-
DCMS	501,448	(501,448)	-
Global Dialogue	10,500	(9,152)	1,348
Youth Futures Foundation	<u>28,112</u>	<u>(28,112)</u>	<u>-</u>
	<u>941,362</u>	<u>(901,476)</u>	<u>39,886</u>
<b>TOTAL FUNDS</b>	<u><u>1,046,864</u></u>	<u><u>(962,827)</u></u>	<u><u>84,037</u></u>

#### RESTRICTED FUNDS

##### National Lottery Community Fund (Big Lottery)

The funds to develop young person centred mental health provision across the UK.

##### Association for Young People's Health (AYPH)

The funds support our work as part of the Young People's Health Partnership, which is a Strategic Partner of the Department of Health, NHS England and Public Health England in this capacity.

##### The Listening Fund

The funds support the development of a scheme aimed at improving the quality of person-centred mental health services through responding to young people's feedback.

## **YOUTH ACCESS**

### **Notes to the Financial Statements - continued for the year ended 31 March 2022**

#### **17. MOVEMENT IN FUNDS - continued**

##### **Act for Change**

The funds are to support the youth-led Our Minds, Our Future campaign for a rights-based approach to community-based mental health services.

##### **Paul Hamlyn Foundation**

The funds support Youth Access' work to strengthen its engagement with members and young people.

##### **DCMS - Tampon Tax Fund**

Funding for local activity to increase accessibility to YIACS for young women.

##### **Global Dialogue - Thomas Paine Initiative**

Funding to take forward specific elements of MORR.

##### **University College London**

The funds supported engagement of young people and Youth Access members in research on young person-centred health models.

##### **Youth Futures Foundation**

Fund to improve employment outcomes for young people from marginalised backgrounds.

#### **18. RELATED PARTY DISCLOSURES**

The Company has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Company at 31 March 2022.