

YOUTHSCAPE

England & Wales · Charity number 1081754

Details

Other names	THE LUTON CHURCHES EDUCATION TRUST, LCET, LUTON CHURCHES EDUCATION TRUST
Status	Registered
Legal form	Charitable company
Company number	03939801
Registered	2000-07-27
Register	View on the Charity Commission register

Contact

Address	Youthscape 74 Bute Street Luton LU1 2EY
Phone	01582877220
Email	hello@youthscape.co.uk
Website	www.youthscape.co.uk

Activities

Objects: (I) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(II) RELIEVING POVERTY, SUFFERING AND DISTRESS AMONG YOUNG PEOPLE BY THE PROVISION OF ADVICE, COUNSELLING, INFORMATION AND SUPPORT;(III) ADVANCING EDUCATION BY PROVIDING PERSONAL DEVELOPMENT PROGRAMMES AND COURSES FOR YOUNG PEOPLE AND BY PROVIDING RESOURCES, TRAINING AND ADVICE TO THOSE WORKING WITH THEM; AND(IV) ADVANCING THE CHRISTIAN FAITH BY HELPING MEMBERS OF THE PUBLIC TO DEVELOP SPIRITUALLY, SOCIALLY , EMOTIONALLY AND IN THEIR EDUCATION, PARTICULARLY BUT NOT EXCLUSIVELY YOUNG PEOPLE AND THOSE WORKING WITH YOUNG PEOPLE.

Activities: Youthscape works for real change in the lives of teenagers who we meet in schools, churches and the community within Luton. We value research and innovation as we seek to understand culture, develop new resources and models of youth work and refine established approaches. Nationally, we equip youth workers as we run events, training and consultancy and provide innovative resources.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,137,239	£2,076,511	£3,456,082	23
2024-08-31	£1,908,872	£1,854,081	£3,395,354	23
2023-08-31	£1,723,399	£1,586,558	£3,340,563	20
2022-08-31	£1,001,733	£1,012,820	£3,215,088	17
2021-08-31	£1,045,683	£1,040,471	£3,226,175	20
2020-08-31	£1,206,501	£1,197,355	£3,220,963	20

Trustees

Name	Role	Appointed
Matt Summerfield Rev	Chair	2019-05-17
Jeronne Rudder		2025-03-24
Rachel Herbert		2025-03-24
Rev Chris Russell		2026-07-09
Revd Canon TIMOTHY MICHAEL LOMAX		2018-08-30
Tolulope George		2024-03-18

YOUTHSCAPE

England & Wales - Charity number 1081754

Accounts



Report of the Trustees
and Financial Statements
for the year to 31st August 2025
for Youthscape Limited

Youthscape

Bute Mills, 74 Bute Street, Luton, Bedfordshire, LU1 2EY

REGISTERED CHARITY NO. 1081754

REGISTERED COMPANY NO. 3939801

REGISTERED IN ENGLAND, A COMPANY LIMITED BY GUARANTEE

Higginson & Co (UK) Ltd

Statutory Auditors

3 Kensworth Gate

200 - 204 High Street South

Dunstable

Bedfordshire, LU6 3HS

Contents

1. Reference and Administrative details	4
2. The Trustees Report	5
2.1 Introduction from the Chair	5
2.2 Charitable Objectives	5
2.3 Achievements and Impact for the Year	5
2.4 Principle Capital Developments for the Year	8
2.5 Strategic Planning and Sustainability	8
2.6 Financial Review	8
2.7 Reserves Policy	10
2.8 Investment policy and objectives	10
2.9 Organisational structure	10
2.10 Affiliations and Relationships	10
2.11 Governing Document	11
2.12 Responsibilities of Trustees	11
2.13 Auditors	11
3. Report of the Independent Auditors	12
4. Annual Accounts	15
4.1 Consolidated Statements of Financial Activities	15
4.2 Statements of Financial Position	16
4.3 Consolidated Statement of Cash Flows	17
4.4 Notes to the statement of Cash Flows	18
4.5 Notes to the Financial Statements	19
4.6 Incoming resources from activities to further the charity's objectives	21
4.7 Total resources expended	21
4.8 Staff costs and numbers	22
4.9 Trustee Remuneration & Related Party Transactions	22
4.10 Taxation	22
4.11 Tangible Fixed Assets	23
4.12 Debtors	24
4.13 Creditors	24
4.14 Analysis of net assets between funds	25
4.15 Significant Control	26



All photos from Satellites 2024, used with permission

- **Registered Company number**
3939801 (England and Wales)
- **Registered Charity number**
1081754
- **Registered office**
Youthscape Ltd
74 Bute Street
Luton
Bedfordshire
LU1 2EY
- **Trustees**
Dr N Adamu
Mr A Course (resigned 24 March 2025)
Revd T George
Mrs R Herbert (appointed 24 March 2025)
Rev T Lomax
Mr J Rudder (appointed 24 March 2025)
Mr M Summerfield
- **Bank**
HSBC
63 George Street
Luton
Bedfordshire
LU1 2AP
- **Auditor**
Mr D M Brown FCA
Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS

2.1 Introduction from the Chair

While these accounts provide an overview of Youthscape's financial position and activity during the year, they cannot fully capture the significance of the work undertaken across the charity. The real measure of our year is seen in the experiences of the young people we have supported in moments of hope, growth, resilience and faith, and in the relationships built both locally in Luton and through our work around the UK. It remains a tremendous privilege to accompany young people at such important stages in their lives.

The Trustees are deeply thankful for the people who make this work possible. Our staff and volunteers continue to serve with remarkable care, professionalism and energy, often in challenging circumstances. Their commitment to young people and to the mission of Youthscape is evident throughout every area of the charity's work, and we are profoundly grateful for all they contribute.

This year has seen continued progress across both our local and national programmes. In Luton, we have strengthened our direct engagement with young people and continued investing in the community where Youthscape began. Nationally, we have expanded the reach and depth of our resources, training and initiatives, supporting churches and youth ministry through work that is recognised for both its creativity and its practical impact.

Alongside this development, the Board has remained focused on ensuring that the charity is governed with care and integrity. Working closely with the Chief Executive and Leadership Team, we have prioritised strong financial stewardship, effective governance and rigorous safeguarding practice. These foundations are essential to sustaining and growing the work responsibly, and we are encouraged by the strength of the organisation in each of these areas.

As we look ahead, we do so with confidence and gratitude. We believe Youthscape is well placed to continue serving young people with wisdom, compassion and imagination

in the years to come, and we remain committed to seeing more young lives shaped positively through the work of the charity.

Matt Summerfield
Chair
21 May 2026

2.2 Charitable Objectives

The objects of the charity are:

- (i) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (ii) relieving poverty, suffering and distress among young people by the provision of advice, counselling, information and support;
- (iii) advancing education by providing personal development programmes and courses for young people and by providing resources, training and advice to those working with them; and
- (iv) advancing the Christian faith by helping members of the public to develop spiritually, socially, emotionally and in their education, particularly but not exclusively young people and those working with young people.

2.3 Achievements and Impact for the Year

Throughout the year, Youthscape has continued to pursue its dual focus of serving young people directly through local work in Luton while also equipping churches, youth leaders and volunteers nationally through training, events, programmes and resources. This combination of local engagement and national influence remains central to the charity's vision and strategy with our direct work with young people bringing authenticity and insight to everything we offer more broadly.



Our specialist programmes in Luton for local young people also continued to grow and develop. Compass and Fearless, which support young people facing social, emotional and educational challenges, continued to work closely with schools and families to help students overcome barriers that can affect attendance, confidence and achievement. In addition, our Luton team provided mentoring, pastoral care and targeted youth work support within local secondary schools as well as co-ordinating regular gatherings of church youth groups through Luton Unite.

At Bute Mills, our youth centre and drop-in continued to provide a welcoming and supportive environment for young people from across the town. Alongside opportunities for fun, creativity and community, young people were able to access trusted relationships, pastoral support and practical guidance from our team and volunteers. The diversity of those attending reflects both the needs and strengths of the local community and reinforces the importance of providing safe and accessible spaces for young people to belong.

Nationally, The Youthscape Centre for Research continued to publish our quarterly research summary for youth workers 'The Story' and also work on the next stage of our 'Translating God' research programme. The Centre additionally continued to lead the charity's approach to evaluation and impact measurement, helping ensure that our work remains evidence-informed and effective. The tragic and untimely death of the Director of the Centre in November 2024 was a devastating blow for the Centre and the whole charity – and one which deeply impacted all of us.

Launchpad, Youthscape's national church support programme, continued to expand significantly during the year. The programme has now helped more than 800 churches begin or re-establish youth work within their local communities. Supported by a growing team of staff, trainers and regional facilitators, Launchpad equips churches to listen carefully to the needs of young people in their context and to develop realistic, sustainable responses. Rather than promoting a single model of youth work, the programme helps church leaders design approaches that reflect the people, capacity and opportunities within their own communities.

Alongside this, Youthscape Essentials continued to grow as a practical training programme for volunteer youth leaders. The course combines teaching, discussion and interactive content to introduce participants to the foundations of effective youth work, including listening skills, safeguarding

and understanding young people's experiences. Developed in collaboration with young people themselves, the programme centres their voices and perspectives throughout. Over 1,000 people participated in the training during the year, and demand for the programme continues to increase steadily.

The Resources Team also continued to produce new materials to support churches and youth workers in a wide range of settings. These included resources addressing mental health, discipleship and faith formation, alongside the development of Unfold, a new resource specifically designed for smaller youth groups where many standard programmes are less effective. These resources continue to support practitioners seeking thoughtful, accessible and flexible tools for ministry with young people.

Nationally, Headstrong continued to provide online support focused on young people's emotional and mental wellbeing. Within this programme, Alumina self-harm support groups engaged with many hundreds of young people over the course of the year.

We are supported by a large number of volunteers across our Luton youth work, Alumina self-harm work and at Satellites. These volunteers help in direct work with young people throughout the year and also with setting up and running the annual summer gathering at the Bath & West showground. We would not be able to run those projects without their dedication and we are incredibly grateful to them for the time and skills they give so freely.

Through its subsidiary, Youthscape Events, the charity also delivered two further significant national gatherings during the year. The National Youth Ministry Weekend brought together more than 1,000 youth leaders and practitioners in Birmingham for training, encouragement and connection took place in November 2024. In the summer of 2025, Satellites welcomed more than 3,500 young people and leaders to the Bath & West Showground for a week of worship, teaching, community and discipleship. Both events continue to play an important role in strengthening and resourcing youth ministry across the UK while also introducing new audiences to the wider work of the charity.

Taken together, these activities enabled Youthscape to impact thousands of young people during the year, both through direct engagement and through the churches, schools and organisations we support nationally. Across every area of our work, we remain committed to a child-centred approach that prioritises young people's wellbeing, voice and development. As the charity continues to grow,

our focus remains on creating environments, opportunities and support that enable young people to flourish.

2.4 Principle Capital Developments for the Year

There was no capital development undertaken by the charity during this period.

2.5 Strategic Planning and Sustainability

Youthscape is focused on building a sustainable organisation that can make an impact in the lives of young people for many years to come. In order to be able to successfully deliver our work, the Board, together with the Leadership Team, know that it is vital to develop strong foundations that include:

- **Clear vision and strategic plan with milestones**

A comprehensive strategy and business plan is vital to enable us to achieve our vision. The CEO and Leadership Team work closely with the Board to develop this strategy and review progress.

- **Strong governance**

Every organisation should be led and controlled by an effective Board of Trustees which collectively ensures delivery of its objects, sets its strategic direction and upholds its values. Youthscape's Board are collectively responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

- **Highly trained and motivated staff**

Youthscape believe our staff are our most precious asset and we take their development seriously. As part of this commitment, staff are offered a wide range of in-house training as well as external CPD and regular staff retreats.

- **Effective safeguarding practice**

Our commitment to best practice in safeguarding continued in this past year. We have three safeguarding officers who are responsible for managing and implementing the safeguarding policies. We completed our annual review of these policies and updated them to reflect recent legislation and advice. We also continued to carry out training with all staff to ensure these policies are fully implemented.

- **Financial stability**

Our work with young people must be underpinned by good management of our resources to ensure we can continue this work in the long term. Developing and diversifying new income streams is vital to ensure that we have greater financial stability. We believe this aspect of our organisation is every bit as critical as the impact of our direct work with young people.

- **Management of risk**

Youthscape has a robust risk management policy and this is regularly reviewed by the Board of Trustees. We are determined to create an organisation that can withstand internal and external challenges and continue to deliver our vision and aims.

2.6 Financial Review

The charity has benefited from the generosity and support of a large number of grant-making trusts and this forms the major part of our income. Our three year partnership with the Church of England which began in January 2023, has enabled us to deliver our services across more than 20 Dioceses.

We continue to develop income from other activities including the sale of resources and through our events. We are also looking at diversifying our income sources, thereby creating a more secure, portfolio of income sources. In particular we want to develop our donor base of individuals and are planning to launch a national campaign to that end. Several staff are involved in making grant applications throughout the year and they also work with an external grant specialist in identifying and making applications.

Our total income in the year, for both Youthscape and its subsidiary companies, was £2.1m (2024: £1.9m) and total expenditure £2.1m (2024: £1.9m). There was a surplus for the year of £61k (2024: £55k).

The majority of the group's reserves are held in our Bute Mills building which is used as office space and also a centre for our work with young people in Luton. These are restricted funds which comprised £2,567k at the year end (2024: £2,624k).

Unrestricted funds are needed for several purposes, including to fund working capital of the group, to enable flexibility to respond to unexpected challenges and opportunities and to provide resilience against unexpected costs. The Trustees review the level of unrestricted funds



during each year and seek to set a level of unrestricted funds which is proportionate to the operations of the group as they grow and develop, and also that are achievable.

The Trustees have worked to increase the designated operating reserves over the past few years to the level appropriate for the size and operations of the group, and will continue to monitor them. Unrestricted funds at the end of the year were £169k (2024: £128k). Designated funds were £704k (2024: £604k). More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

2.7 Reserves Policy

The Board of Trustees have agreed that developing an appropriate level of reserves is required in order to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- Meet unexpected costs like staff cover re illness, maternity leave, parental leave, and legal costs defending the charities interest.
- Replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them.
- Provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

The Trustees have considered the requirements for reserves based on the main risks to funding. Youthscape's restricted activities are mainly supported by grant funding and these activities could be reviewed and potentially reduced if required. Reserves are therefore mainly required to cover unrestricted activities, and the Trustees plans to maintain a level of unrestricted reserves of 4-6 months. The Board of Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently, meet the needs of our beneficiaries and mitigate against external factors.

2.8 Investment policy and objectives

The trustees consider that the present policy of investing funds in a higher rate bank account offers the least risk in the current economic climate.

2.9 Organisational structure

The Trustees take responsibility for:

- Ensuring compliance with the objects, purposes and values of Youthscape, and with its governing document.
- Setting or approving policies, plans and budgets to achieve those objectives, and monitoring performance against them.
- Ensuring the solvency, financial strength and good performance of Youthscape.
- Ensuring that Youthscape complies with charity and all other laws and regulations that are applicable to Youthscape.
- Dealing with the appointment (and if necessary the dismissal) of the Youthscape's chief executive.
- Setting and maintaining a framework of delegation and internal control.
- Agreeing or ratifying all policies and decisions on matters that might create significant risk to Youthscape, financial or otherwise.

The reference and administrative page lists those who served in this capacity.

The Leadership Team, led by the Chief Executive, implement Youthscape's strategic plan as an organisation, working closely with the Board of Trustees. Specific project and programme responsibilities are delegated to other members of staff as required.

2.10 Affiliations and Relationships

Youthscape is committed to working in partnership with other organisations to achieve the best possible outcomes for young people. This year we continued our partnership with The Church of England to support their work with young people. We also strengthened our local partnerships with schools, social care services and other charities.

2.11 Governing Document

Youthscape, is a Charitable Company limited by guarantee and therefore the Directors of the Company have no interest in the shares of the Company. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

2.12 Responsibilities of Trustees

The Trustees (who are also the directors of Youthscape Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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.

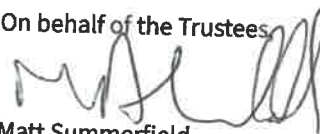
In so far as the Trustees are aware:

- 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.

2.13 Auditors

The auditors, Higginson & Co (UK) Ltd, will be proposed for re-appointment at the next Annual General Meeting.

On behalf of the Trustees



Matt Summerfield

Chair

21 May 2026

We have audited the financial statements of Youthscape Limited (the 'charitable company') and its subsidiaries (the 'Group') for the year ended 31st August 2025 which comprise the Consolidated Statement of Financial Activities (incorporating an income and expenditure account), the Group and Youthscape Statement of Financial Position, the Consolidated Statement of Cash Flows 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) 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 31st August 2025 and 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 of 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use the going concern basis of accounting in the preparation of the financial statements is not appropriate: or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 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.

Opinion on 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

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.

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.

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 the 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 or explanations we require for the audit: or
- The trustees are 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 relating 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.

Auditors' 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 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:

- Identifying and assessing potential risks related to irregularities
- In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified

- The nature of the industry and sector, control environment and business performance including the design of the remuneration policy;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the Company documentation of their policies and procedures relating to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team, including tax regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty. These included compliance with Financial Conduct Authority regulation for the UK operating segment and compliance with local legislation.

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. This description forms part of our Report of the Auditors.

Use of our report

This report is 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.

Donald M Brown FCA (senior Statutory Auditor)
For and behalf of Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable, Bedfordshire, LU6 3HS




4.1 Consolidated Statements of Financial Activities

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total	Total Funds 2024 £
Incoming resources:					
Donations and grants	4.6	363,321	629,272	992,593	894,229
Charitable activities		1,108,909	4,110	1,113,019	897,510
Other income		31,627	-	31,627	13,218
Total Incoming Resources		1,503,857	633,382	2,137,239	1,908,872
Resources expended:					
Charitable activities	4.7	1,363,115	713,396	2,076,511	1,854,081
Total resources expended		1,363,115	713,396	2,076,511	1,854,081
Net movement in funds		140,742	(80,014)	60,728	54,791
Reconciliation of funds					
Total funds brought forward 1 September 2024	4.14	732,054	2,663,300	3,395,354	3,340,563
Total funds carried forward	4.14	872,796	2,583,286	3,456,082	3,395,354

The result for the year for Companies Act 2006 purposes is represented by the net movement in funds in the consolidated statement of financial activities. There are no recognised gains or losses in the current or preceding year other than those shown in the consolidated statement of

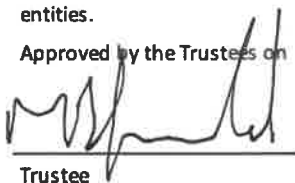
financial activities above. All amounts derive from continuing operations. The turnover of the company for the year was £1,379k (2024: £1,314k). The net result of the company for the year was a surplus of £105k (2024: £118k).

4.2 Statements of Financial Position

		Notes	Group 2025 £	Group 2024 £	Youthscape 2025 £	Youthscape 2024 £
Fixed assets						
Land & Buildings			2,377,923	2,377,923	2,377,923	2,377,923
Fixtures & Fittings			205,797	262,865	205,797	262,865
Furniture and Equipment			998	1,597	998	1,597
Computer Equipment			26,342	25,646	897,510	25,647
		4.11	2,611,060	2,668,031	2,611,060	2,668,032
Current Assets						
Stock			59,482	53,431	3,881	6,565
Debtors		4.12	97,935	139,071	135,431	114,308
Cash at Bank and in hand			1,463,095	1,159,909	1,311,640	1,124,608
			1,620,512	1,352,411	1,450,952	1,245,481
Creditors (due within 1 year)		4.13	(775,490)	(625,088)	(478,299)	(434,937)
Net Current Assets			845,022	727,323	972,653	810,544
Net Assets		4.14	3,456,082	3,395,354	3,583,713	3,478,576
Unrestricted Funds:	General	4.14	168,952	127,989	299,904	211,213
	Designated	4.14	703,845	604,065	703,844	604,063
Restricted Funds:	Restricted	4.14	16,067	39,330	12,746	39,330
	Property	4.14	2,567,219	2,623,970	2,567,219	2,623,970
Total Funds			3,456,082	3,395,354	3,583,713	3,478,576

These accounts are prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities.

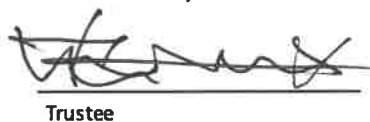
Approved by the Trustees on 21 May 2026 and signed on their behalf by:



Trustee

MASummerfield

Name



Trustee

Tim Lomax

Name

4.3 Consolidated Statement of Cash Flows

	2025 £	2024 £
Cash flow from operating activities		
Cash generated from operations	282,517	263,975
Net cash provided by (used in) operating activities	282,517	263,975
Cash flows from investing activities		
Purchase of fixed assets	(10,958)	(18,158)
Interest received	31,627	13,218
Profit / (Loss) on disposal of fixed assets	-	990
Net cash provided by (used in) investing activities	20,668	(3,950)
Change in cash and cash equivalents in the reporting period	303,186	260,025
Cash and cash equivalents at the beginning of the reporting period	1,159,909	899,884
Cash and cash equivalents at the end of the reporting period	1,463,095	1,159,909

4.4 Notes to the statement of Cash Flows

	2025 £	2024 £
Net Income / (Expenditure) from the reporting period (as per the statement of financial activities)	60,728	54,791
Adjustments for		
Depreciation charges	67,929	66,602
Interest received	(31,627)	(13,218)
(Increase)/Decrease in stock	(6,050)	(7,091)
(Increase)/Decrease in debtors	41,136	141,819
Increase/(Decrease) in creditors	150,401	21,072
	282,517	263,975

4.5 Notes to the Financial Statements

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared in accordance with 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention.

(b) Fund Accounting

Unrestricted funds comprise accumulated surpluses less deficits after transfers to designated funds. These allows the charity to budget for anticipated commitments and also provide adequate working capital. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are unrestricted funds put aside at the discretion of the trustees for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

(d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor area, per capita or estimated usage as set out in Note 4. The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected life as follows:

Freehold land	- nil
Fixtures and fittings	- 10% / 5% straight line
Furniture and equipment	- 20% straight line
Computers	- 25% straight line

The useful economic lives and residual value of fixed assets are reviewed at the end of each accounting period.

(f) Stock

Stock of resources for sale are valued at the lower of cost and net realisable value. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

(g) Cash at Bank

Cash at bank is held to meet short term cash commitments and includes cash equivalents. Cash at bank includes interest and non interest bearing amounts held at banks, and cash at hand. Short term money deposits (maturity of up to 6 months) are held under current assets.

4.6 Incoming resources from activities to further the charity's objectives

Donations and grants

Donations from individuals and churches

Grant income

Charitable activities

Event income

Partnership contracts

Resource income

Other income

Other income

Investment income

Unrestricted £	Restricted £	2025 Total £	2024 Total £
112,631	16,674	129,305	247,736
250,690	612,598	863,288	649,774
363,321	629,272	992,593	897,510
603,075	-	603,075	415,098
349,009	-	349,009	397,490
79,688	-	79,688	87,099
77,137	4,110	81,247	98,457
1,108,909	4,110	1,113,019	998,144
31,627	-	31,627	13,218
1,503,857	633,382	2,137,239	1,908,872

4.7 Total resources expended

Charitable activities total costs

Youth work

Events

Training

Research and Resources

Direct costs £	Support costs £	2025 Total £	2024 Total £
344,721	54,979	399,700	393,391
818,625	130,562	949,187	770,955
321,535	51,281	372,816	352,074
306,004	48,804	354,808	337,661
1,790,885	285,626	2,076,511	1,854,081

Breakdown of support costs

Central services

Office costs

Premises maintenance and running costs

Depreciation

Legal and finance costs

Auditor's remuneration

2025 Total £	2024 Total £
75,733	100,611
29,887	27,880
88,498	74,013
67,929	66,602
21,179	30,368
2,400	2,400
285,626	301,874

4.8 Staff costs and numbers

Salaries
Pension Contributions

2025 £	2024 £
932,057	839,762
18,921	17,225
950,978	856,987

Average number of employees during the year:

Youth work
Events
Training
Research and Resources

2025	2024
7.5	8.0
4.8	5.6
6.2	4.7
4.8	5.1
23.3	23.4

One employee's emoluments (including benefits in kind but excluding employer's pension) amount to over £60,000 in the year £60,000 - £70,000

4.9 Trustee Remuneration & Related Party Transactions

No trustee received any remuneration in the year (2024 £nil). No trustees were reimbursed for expenses during the year (2024: £nil).

Mr A Course was a charity trustee until March 2025. He was a director of the group's subsidiary companies throughout the year.

Although not a charity trustee, Mc C Curtis, CEO of Youthscape, is also a director of two of the group's subsidiary companies.

4.10 Taxation

As a charity, Youthscape is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

4.11 Tangible Fixed Assets – Group and Youthscape Charity

	Land & Buildings £	Fixtures & Fittings £	Furniture & Equipment £	Computer Equipment £	Total £
Cost					
As at 1 September 2024	2,377,923	-	195,216	81,459	3,377,684
Additions in year	-	723,086	-	10,958	10,958
Disposals in year	-	-	-	-	-
As at 31 August 2025	2,377,923	723,086	195,216	92,417	3,388,642
Accumulated Depreciation					
As at 1 September 2024	-	460,221	193,619	55,813	709,653
Charge for the year	-	57,068	599	10,262	67,929
Disposals in year	-	-	-	-	-
As at 31 August 2025	-	517,289	194,218	66,075	777,582
Net Book Value					
As at 31 August 2025	2,377,923	205,797	998	26,342	2,611,060
As at 31 August 2024	2,377,923	262,865	1,597	25,646	2,668,031

4.12 Debtors

	Youthscape Group		Youthscape	
	2025	2024	2025	2024
	£	£	£	£
Debtors	97,935	139,071	32,407	67,122
Inter-company debtors	-	-	103,024	47,186
	97,935	139,071	135,431	114,308

4.13 Creditors

	Youthscape Group		Youthscape	
	2025	2024	2025	2024
	£	£	£	£
Taxation and social security	22,881	15,204	19,598	13,156
Creditors - income received in advance	497,331	485,525	401,714	399,477
Other creditors and accruals	255,278	124,359	56,987	22,304
	775,490	625,088	478,299	434,937

4.14 Analysis of net assets between funds

Group

Restricted Funds

Property Fund

Total Restricted Funds

Unrestricted Funds

Designated Operating Funds

Designated Events Funds

Designated Property and Maintenance Funds

Total Funds

At 1 Sept 2024 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2025 £
39,330	628,891	(652,154)	16,067
2,623,970	4,491	(61,242)	2,567,219
2,663,300	633,382	(713,396)	2,583,286
127,989	1,397,391	(1,356,429)	168,951
500,000	100,000	-	600,000
60,000	-	-	60,000
44,065	6,466	(6,686)	43,845
3,395,354	2,137,239	(2,076,511)	3,456,082

Youthscape

Restricted Funds

Property Fund

Total Restricted Funds

Unrestricted Funds

Designated Operating Funds

Designated Events Funds

Designated Property and Maintenance Funds

Total Funds

At 1 Sept 2024 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2025 £
39,330	532,178	(558,762)	12,746
2,623,970	4,491	(61,242)	2,567,219
2,663,300	536,669	(620,004)	2,579,965
211,213	736,346	(647,655)	299,904
500,000	100,000	-	600,000
60,000	-	-	60,000
44,063	6,467	(6,686)	43,844
3,478,576	1,379,482	(1,274,345)	3,583,713

Restricted funds are for the specific purpose of supporting the activities associated with grant funding.

Property fund comprises of the cost of the land and buildings purchased with restricted funding.

Designated Events funds relate to the National Youth Ministry Weekend and Satellites conferences running in 2024-25.

Designated Operating Funds relate to 4 and 6 months of operating costs of the group.

Designated Property and Maintenance funds: These funds relate to unrestricted fund fixed assets purchases.

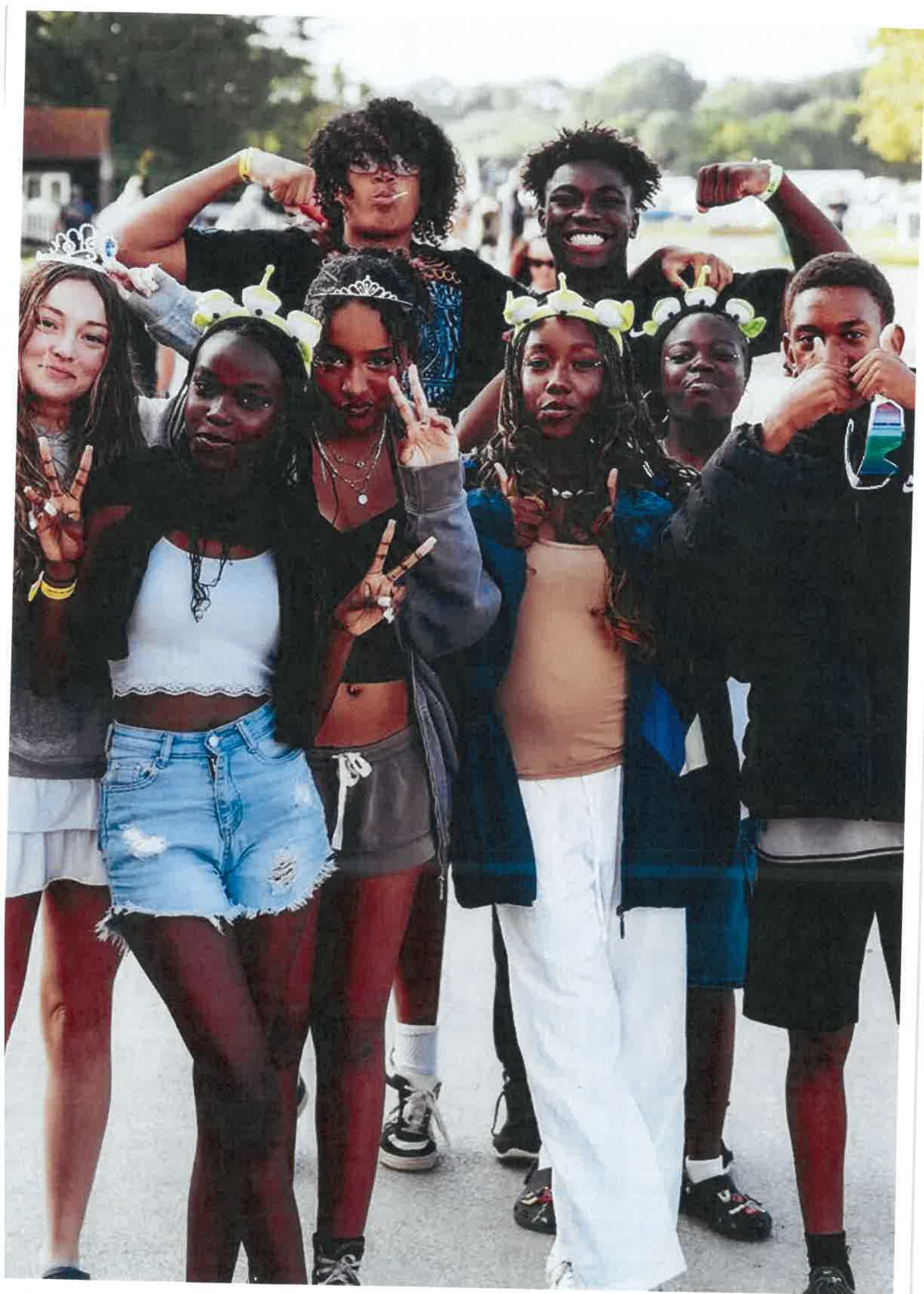
4.15 Significant control

Youthscape has significant control over Youthscape Events Limited, Youthscape Trading Limited, and Youthscape Youth Events Limited companies Limited by Guarantee. All transactions are approved by the Board.

Youthscape is committed to supporting these companies for the foreseeable future.

At the year end:
Youthscape Events owed Youthscape £34,399 (2024: £40,042)
Youthscape Trading Limited owed Youthscape £93,895 (2024: £46,866)
Youthscape Youth Events Ltd owed Youthscape £19,452 (2024: £nil)

Name	Class of share capital held	Nature of business
Youthscape Events	n/a - Limited by Guarantee	Conference event activities
Youthscape Trading	n/a - Limited by Guarantee	Resource sales activities
Youthscape Youth Events	n/a - Limited by Guarantee	Event activities



Youthscape

Bute Mills, 74 Bute Street, Luton, LU1 2EY | hello@youthscape.co.uk | 01582 877220

Registered charity no. 1081754. Registered company no. 3939801 registered in England, a company limited by guarantee.

Accounts



Report of the Trustees
and Financial Statements
for the year to 31st August 2024
for Youthscape Limited

Youthscape

Bute Mills, 74 Bute Street, Luton, Bedfordshire, LU1 2EY

REGISTERED CHARITY NO. 1081754

REGISTERED COMPANY NO. 3939801

REGISTERED IN ENGLAND, A COMPANY LIMITED BY GUARANTEE

Higginson & Co (UK) Ltd

Statutory Auditors

3 Kensworth Gate

200 - 204 High Street South

Dunstable

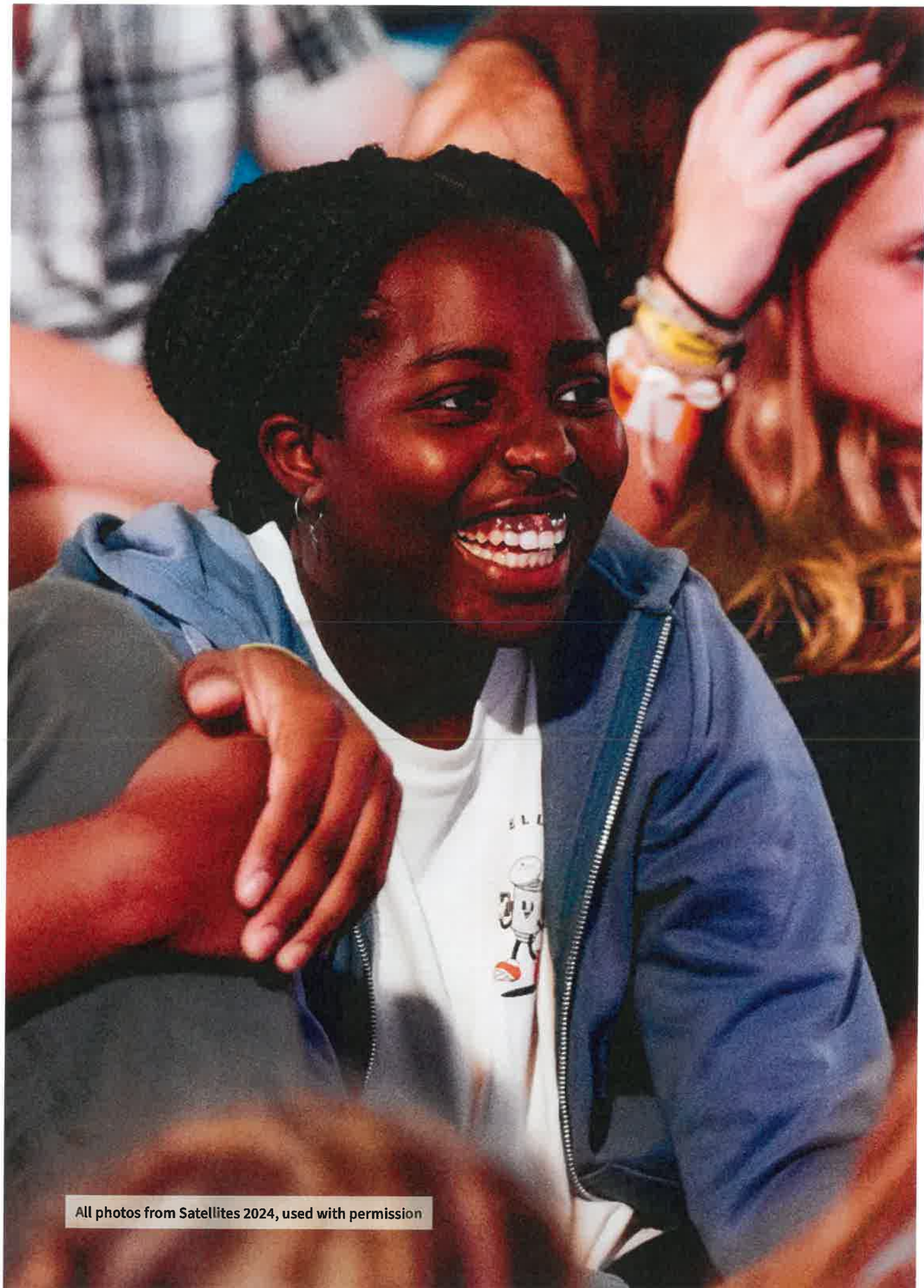
Bedfordshire, LU6 3HS

Contents

1. Reference and Administrative details	5
2. The Trustees Report	6
2.1 Introduction from the Chair	6
2.2 Charitable Objectives	6
2.3 Achievements and Impact for the Year	6
2.4 Principle Capital Developments for the Year	8
2.5 Strategic Planning and Sustainability	8
2.6 Financial Review	9
2.7 Reserves Policy	9
2.8 Investment policy and objectives	11
2.9 Organisational structure	11
2.10 Affiliations and Relationships	11
2.11 Governing Document	11
2.12 Responsibilities of Trustees	11
2.13 Auditors	12
3. Report of the Independent Auditors	13
4. Annual Accounts	16
4.1 Consolidated Statements of Financial Activities	16
4.2 Statements of Financial Position	17
4.3 Consolidated Statement of Cash Flows	18
4.4 Notes to the statement of Cash Flows	19
4.5 Notes to the Financial Statements	20
4.6 Donations and grants	22
4.7 Incoming resources from activities to further the charity's objectives	23
4.8 Donations and grants – Bute Mills	23
4.9 Total resources expended	24
4.10 Net incoming resources for the year	24
4.11 Staff costs and numbers	25

Contents (continued)

4.12 Trustee Remuneration & Related Party Transactions	26
4.13 Taxation	26
4.14 Tangible Fixed Assets – Consolidated and Charity	27
4.15 Debtors	28
4.16 Creditors	28
4.17 Analysis of net assets between funds	29
4.18 Movements in funds	30
4.19 Significant Control	31



All photos from Satellites 2024, used with permission

- **Registered Company number**
3939801 (England and Wales)
 - **Registered Charity number**
1081754
 - **Registered office**
Youthscape Ltd
74 Bute Street
Luton
Bedfordshire
LU1 2EY
 - **Trustees**
Dr N Adamu
Mr A Course (resigned 24 March 2025)
Revd T George
Mrs R Herbert (appointed 24 March 2025)
Rev T Lomax
Mr J Rudder (appointed 24 March 2025)
Mr M Summerfield
-
- **Bank**
HSBC
63 George Street
Luton
Bedfordshire
LU1 2AP
 - **Auditor**
Mr D M Brown FCA
Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS

2.1 Introduction from the Chair

The figures in these Financial Statements tell part of the story of Youthscape in this past year but not all – the other half is told through the changed lives of countless young people both in Luton and across the UK. It is their well-being, their spiritual formation and their successes that we celebrate and we continue to regard it as a privilege to play a part in their lives.

That impact is in no small part due to our team of staff and volunteers who work so hard on behalf of young people. As a Board, we are so grateful for their skills and their commitment to the work of the charity and to young people.

In the last year, Youthscape has continued to develop our work in Luton working directly with young people from the amazing community where we are based. We have also expanded and developed our national work where the charity has a reputation for thoughtful, innovative and impactful programmes and resources.

As a Board we have worked closely with the Chief Executive and the Leadership Team to ensure that this work is grounded in robust financial management and best practice in safeguarding. The charity is in a strong position in both these areas and they continue to be important priorities.

Our hope and expectation is that Youthscape will continue to thrive and, most importantly, continue to make a positive and lasting impact in the lives of many more young people in the coming years.

Matt Summerfield
Chair
May 2025

2.2 Charitable Objectives

The objects of the charity are:

(i) advancing in life and helping young people by developing their skills, capacities and capabilities to enable

them to participate in society as independent, mature and responsible individuals;

(ii) relieving poverty, suffering and distress among young people by the provision of advice, counselling, information and support;

(iii) advancing education by providing personal development programmes and courses for young people and by providing resources, training and advice to those working with them; and

(iv) advancing the Christian faith by helping members of the public to develop spiritually, socially, emotionally and in their education, particularly but not exclusively young people and those working with young people.

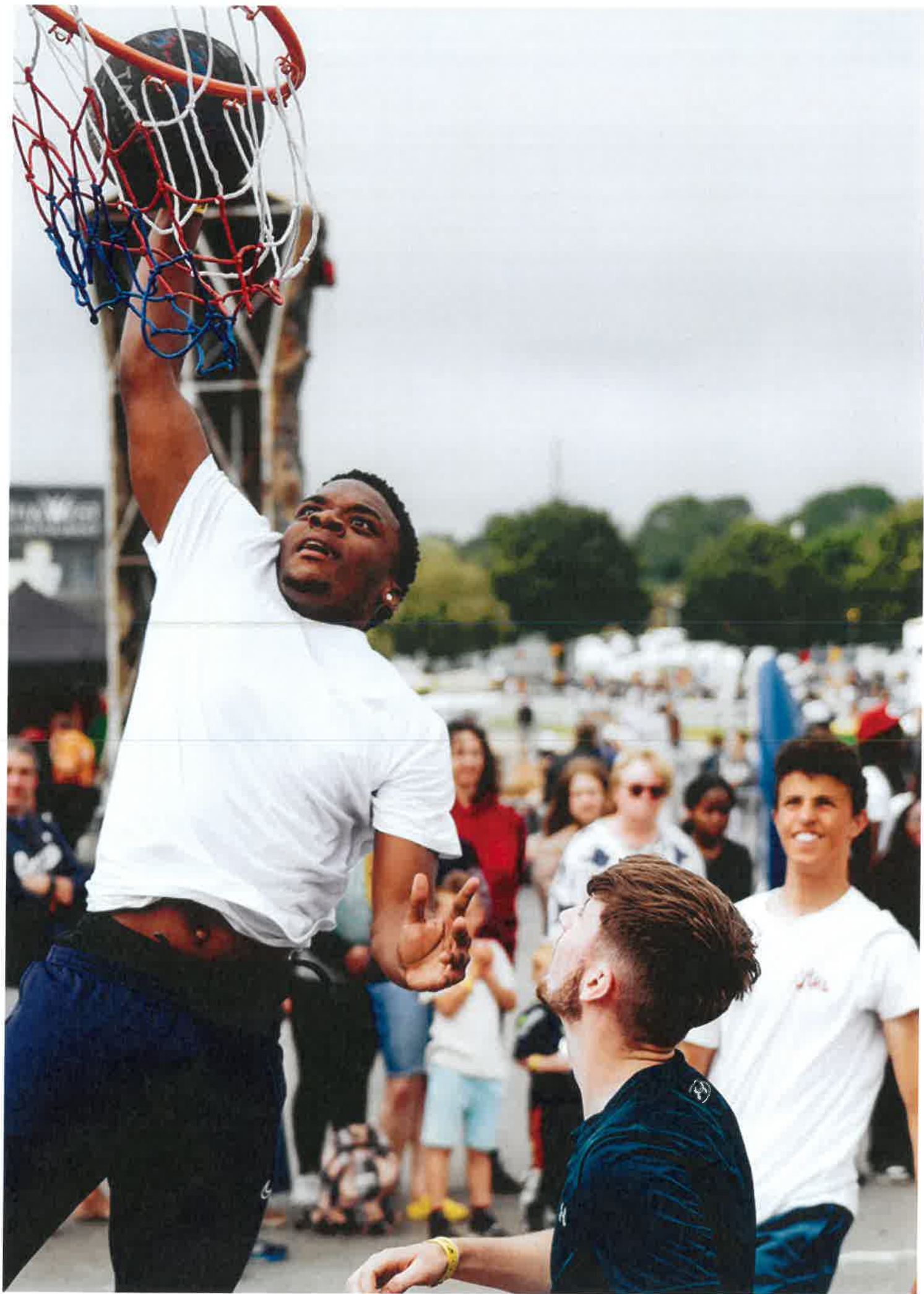
2.3 Achievements and Impact for the Year

The charity has continued its strategy of working both directly with young people, principally in Luton, and indirectly through our training, programmes and resources for churches across the UK.

In Luton, we have continued to offer a wide range of services at Bute Mills. Our drop-in cafe and youth centre welcomed a diverse group of young people and, alongside the activities and recreational facilities, our team was able to offer support and guidance to young people.

In addition, our long-standing Compass and Fearless programmes helped address the social and emotional barriers that are preventing some young people from achieving their potential in education. Our team of youth workers also provided mentoring and pastoral support for students in local secondary schools and a highly successful football project was launched that combined exercise and sporting skills with personal social and emotional development.

Alongside our direct work with young people in Luton, we continued to offer Headstrong, our national online programme to support young people's mental well-being. As part of that programme, our Alumina self-harm support groups worked with more than 500 young people and, for the first time, we lowered the eligible age range to 10 to



accommodate the worrying increase in harming among 10 to 13 year olds.

The Youthscape Centre for Research expanded its staff team and published further reports as part of its 'Translating God' research programme. The value of these reports has been widely acknowledged and they have helped shape much of the charity's work as a result. The Centre also continues to oversee our evaluation and impact frameworks.

Launchpad is our flagship national project that has helped more than 500 churches across the UK start a youth work activity in their community. We have a growing staff team working to run this programme, together with a network of local trainers and facilitators in every region of the country. Launchpad does not offer a prescriptive activity for a church. Instead it enables them to listen to their community and to young people and to develop a plan that is relevant and achievable. Churches do not have limitless resources or people, so any programme that is going to last has to be realistic. The programme works with the church for about three months during which the leaders receive intensive support to create a plan for youth work and begin to put it into practice.

Complementing this work, Youthscape Essentials is our training programme for anyone wanting to help run a youth work activity as a volunteer. We have continued to train facilitators to run the programme and provide all the content which is a mix of video, discussion and activities. Youthscape Essentials has been created with the help of young people and each session starts with a powerful video of a young person talking about their lives. It teaches basic youth work skills - from listening to safeguarding - and challenges those attending to listen and learn from the young people they meet. Some 1,500 people attended a course this year and the programme is expanding rapidly.

Youthscape has become well known and respected for developing materials that support youth work and the Resources Team continued to launch a range of new resources through the year, including those addressing young people's mental health and Christian discipleship. The team also developed a new resource to specifically support smaller youth groups of less than 10 young people where the group dynamics means many existing materials are not suitable.

The charity's subsidiary, Youthscape Events, held two major events through the year. In November more than 1,000 youth workers from the UK attended The National

Youth Ministry Weekend in Birmingham, and in the summer, more than 3,000 people took part in Satellites, our annual summer event for youth groups that takes place at the Bath and Wells Showground. The success and growth of these events also introduces the charity's work to a wider audience.

As a result of these activities, and over the course of the year, Youthscape's work has impacted the lives of more than 25,000 young people, both directly and indirectly. We are proud of our 'child-centred' approach that puts young people's needs first and which seeks to create programmes, activities and spaces where they can thrive. We expect this work to continue to expand in its reach and impact in the coming year.

2.4 Principle Capital Developments for the Year

There was no capital development undertaken by the charity during this period.

2.5 Strategic Planning and Sustainability

Youthscape is focused on building a sustainable organisation that can make an impact in the lives of young people for many years to come. In order to be able to successfully deliver our work, the Board, together with the Leadership Team, know that it is vital to develop strong foundations that include:

- **Clear vision and strategic plan with milestones**

A comprehensive strategy and business plan is vital to enable us to achieve our vision. The CEO and Leadership Team work closely with the Board to develop this strategy and review progress.

- **Strong governance**

Every organisation should be led and controlled by an effective Board of Trustees which collectively ensures delivery of its objects, sets its strategic direction and upholds its values. Youthscape's Board are collectively responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

- **Highly trained and motivated staff**

Youthscape believe our staff are our most precious asset and we take their development seriously. As part of this commitment, staff are offered a wide range of in-house training as well as external CPD and regular staff retreats.

- **Effective safeguarding practice**

Our commitment to best practice in safeguarding continued in this past year. We have three safeguarding officers who are responsible for managing and implementing the safeguarding policies. We completed our annual review of these policies and updated them to reflect recent legislation and advice. We also continued to carry out training with all staff to ensure these policies are fully implemented.

- **Financial stability**

Our work with young people must be underpinned by good management of our resources to ensure we can continue this work in the long term. Developing and diversifying new income streams is vital to ensure that we have greater financial stability. We believe this aspect of our organisation is every bit as critical as the impact of our direct work with young people.

- **Management of risk**

Youthscape has a robust risk management policy and this is regularly reviewed by the Board of Trustees. We are determined to create an organisation that can withstand internal and external challenges and continue to deliver our vision and aims.

2.6 Financial Review

The charity has benefited from the generosity and support of a large number of grant-making trusts and this continues to form the major part of our income. A three year partnership with the Church of England, beginning in January 2023, has also enabled us to deliver our services across more than 20 Dioceses.

We continue to develop income from others activities including the sale of resources and through our events. However we recognise there is more to be done to create a diverse, and therefore more secure, portfolio of income sources. In particular we want to develop our donor base of individuals and are planning to launch a national campaign to that end in the near future.

Our total income in the year, for both Youthscape and its subsidiary companies, was £1.9m (2023: £1.7m) and total expenditure £1.9m (2023: £1.6m). There was a surplus for the year of £55k (2023: £137k).

The majority of the group's reserves are held in our Bute Mills building which is used as office space and also a centre for our work with young people in Luton. These

are restricted funds which comprised £2,624k at the year end (2023: £2,672k). Unrestricted funds are needed for several purposes, including to fund working capital of the group, to enable flexibility to respond to unexpected challenges and opportunities and to provide a contingency against unexpected costs. The Trustees review the level of unrestricted funds during each year and seek to set a level of unrestricted funds which is proportionate to the operations of the group as they grow and develop, and also that are achievable. The Trustees have been working to increase the designated operating reserves over the past few years to the level appropriate for the size of the group, and will continue to monitor them. Unrestricted funds at the end of the year were £247k (2023: £216k). Designated funds were £604k (2023: £468k). More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

2.7 Reserves Policy

The Board of Trustees have agreed that developing an appropriate level of reserves is required in order to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- Meet unexpected costs like staff cover re illness, maternity leave, parental leave, and legal costs defending the charities interest.
- Replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them.
- Provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

The Trustees have considered the requirements for reserves based on the main risks to funding. Youthscape's restricted activities are mainly supported by grant funding and these activities could be reviewed and potentially reduced if required. Reserves are therefore mainly required to cover unrestricted activities, and the Trustees plans to maintain a level of unrestricted reserves of 4-6 months. The Board of Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of our beneficiaries.



2.8 Investment policy and objectives

The trustees consider that the present policy of investing funds in a higher rate bank account offers the least risk in the current economic climate.

2.9 Organisational structure

The Trustees take responsibility for:

- Ensuring compliance with the objects, purposes and values of Youthscape, and with its governing document.
- Setting or approving policies, plans and budgets to achieve those objectives, and monitoring performance against them.
- Ensuring the solvency, financial strength and good performance of Youthscape.
- Ensuring that Youthscape complies with charity and all other laws and regulations that are applicable to Youthscape.
- Dealing with the appointment (and if necessary the dismissal) of the Youthscape's chief executive.
- Setting and maintaining a framework of delegation and internal control.
- Agreeing or ratifying all policies and decisions on matters that might create significant risk to Youthscape, financial or otherwise.

The reference and administrative page lists those who served in this capacity.

The Leadership Team, led by the Chief Executive, implement Youthscape's strategic plan as an organisation, working closely with the Board of Trustees. Specific project and programme responsibilities are delegated to other members of staff as required.

2.10 Affiliations and Relationships

Youthscape is committed to working in partnership with other organisations to achieve the best possible outcomes for young people. This year we continued our partnership with The Church of England to support their work with young people. We also strengthened our local partnerships with schools, social care services and other charities.

2.11 Governing Document

Youthscape, is a Charitable Company limited by guarantee and therefore the Directors of the Company have no interest in the shares of the Company. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

2.12 Responsibilities of Trustees

The Trustees (who are also the directors of Youthscape Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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.

2.13 Auditors

The auditors, Higginson & Co (UK) Ltd, will be proposed for re-appointment at the next Annual General Meeting.

On behalf of the Trustees,

MATT SUMMERFIELD

Matt Summerfield
Chair
May 2025

We have audited the financial statements of Youthscape Limited (the 'charitable company') and its subsidiaries (the 'Group') for the year ended 31st August 2024 which comprise the Consolidated Statement of Financial Activities (incorporating an income and expenditure account), the Group and Youthscape Statement of Financial Position, the Consolidated Statement of Cash Flows 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) 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 31st August 2024 and 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 of 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

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 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

Opinion on 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

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

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.

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 the 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 or explanations we require for the audit; or
- The trustees are 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 relating 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.

Auditors' 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 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:

- Identifying and assessing potential risks related to irregularities
- In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified

- The nature of the industry and sector, control environment and business performance including the design of the remuneration policy;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the Company documentation of their policies and procedures relating to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team, including tax regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the

organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

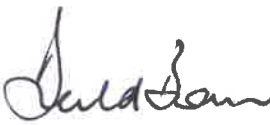
In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty. These included compliance with Financial Conduct Authority regulation for the UK operating segment and compliance with local legislation.

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. This description forms part of our Report of the Auditors.

Use of our report

This report is 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.

Donald M Brown FCA (senior Statutory Auditor)
For and behalf of Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable, Bedfordshire, LU6 3HS


Higginson & Co (UK) Ltd
15/05/2025

4.1 Consolidated Statements of Financial Activities

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources:					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	4.2	345,953	548,276	894,229	829,466
Activities for generating funds :					
Investment income		13,218	-	13,218	1,067
Incoming resources from charitable activities:					
Grants and contracts	4.3	996,604	1,540	998,144	890,405
Incoming resources net of Bute Mills Campaign		1,355,775	549,816	1,905,591	1,720,938
Bute Mills property income	4.4	-	3,281	3,281	2,461
Total Incoming Resources		1,355,775	553,097	1,908,872	1,723,399
Resources expended:					
Charitable activities	4.5	1,288,543	565,537	1,854,081	1,586,558
Total resources expended		1,288,543	565,537	1,854,081	1,586,558
Net movement in funds		67,231	(12,440)	54,791	136,842
Reconciliation of funds					
Total funds brought forward 1 September 2023	4.14	664,823	2,675,740	3,340,563	3,203,721
Total funds carried forward	4.14	732,054	2,663,300	3,395,354	3,340,563

The result for the year for Companies Act 2006 purposes is represented by the net movement in funds in the consolidated statement of financial activities. There are no recognised gains or losses in the current or preceding year other than those shown in the consolidated statement of

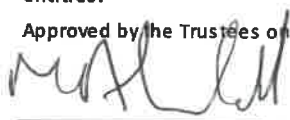
financial activities above. All amounts derive from continuing operations. The turnover of the company for the year was £1,314k (2023: £1,239k). The net result of the company for the year was a surplus of £118k (2023: £145k).

4.2 Statements of Financial Position

			Group	Group	Youthscape	Youthscape
			2024	2023	2024	2023
			£	£	£	£
Fixed assets						
Land & Buildings	4.10		2,377,923	2,377,923	2,377,923	2,377,923
Fixtures & Fittings	4.10		262,865	312,928	262,865	312,928
Furniture and Equipment	4.10		1,597	1,252	1,597	1,252
Computer Equipment	4.10		25,646	25,362	25,647	25,362
			2,668,031	2,717,465	2,668,032	2,717,465
Current Assets						
Stock			53,431	46,340	6,565	46,340
Debtors	4.11		139,071	280,889	114,308	193,247
Cash at Bank and in hand			1,159,909	899,884	1,124,608	887,249
			1,352,411	1,227,113	1,245,481	1,126,836
Creditors (due within 1 year)	4.12		(625,088)	(604,015)	(434,937)	(484,207)
Net Current Assets			727,323	623,098	810,544	642,629
Net Assets			3,395,354	3,340,563	3,478,576	3,360,094
Unrestricted Funds:						
General	4.14		127,989	197,130	211,213	216,661
Designated	4.14		604,063	467,693	604,063	467,693
Restricted Funds:						
Restricted	4.14		39,330	3,966	39,330	3,966
Property	4.14		2,623,970	2,671,774	2,623,970	2,671,774
Total Funds			3,395,354	3,340,563	3,478,576	3,360,094

These accounts are prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the Trustees on 15 May 2025 and signed on their behalf by:



Trustee

MATT SUMMERFIELD

Name



Trustee

TIM LOMAX

Name

4.3 Consolidated Statement of Cash Flows

	2024 £	2023 £
Cash flow from operating activities		
Cash generated from operations	263,975	103,671
Net cash provided by (used in) operating activities	263,975	103,671
Cash flows from investing activities		
Purchase of fixed assets	(18,158)	(7,925)
Interest received	13,218	1,067
Loss on disposal of fixed assets	989	-
Net cash provided by (used in) investing activities	(3,951)	(6,858)
Change in cash and cash equivalents in the reporting period	260,024	96,812
Cash and cash equivalents at the beginning of the reporting period	899,884	803,071
Cash and cash equivalents at the end of the reporting period	1,159,909	899,884

4.4 Notes to the statement of Cash Flows

	2024	2023
	£	£
Net Income / (Expenditure) from the reporting period (as per the statement of financial activities)	54,791	136,842
Adjustments for		
Depreciation charges	66,602	70,761
Interest received	(13,218)	(1,067)
(Increase)/Decrease in stock	(7,091)	17,198
(Increase)/Decrease in debtors	141,819	(210,403)
(Increase)/Decrease in creditors	21,072	90,340
	263,975	103,671

4.5 Notes to the Financial Statements

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared in accordance with 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention.

(b) Fund Accounting

Unrestricted funds comprise accumulated surpluses less deficits after transfers to designated funds. These allow the charity to budget for anticipated commitments and also provide adequate working capital. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are unrestricted funds put aside at the discretion of the trustees for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

(d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor area, per capita or estimated usage as set out in Note 4. The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected life as follows:

Freehold land	- nil
Fixtures and fittings	- 10% / 5% straight line
Furniture and equipment	- 20% straight line
Computers	- 25% straight line

The useful economic lives and residual value of fixed assets are reviewed at the end of each accounting period.

(f) Stock

Stock of resources for sale are valued at the lower of cost and net realisable value. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

(g) Cash at Bank

Cash at bank is held to meet short term cash commitments and includes cash equivalents. Cash at bank includes interest and non interest bearing amounts held at banks, and cash at hand. Short term money deposits (maturity of up to 6 months) are held under current assets.

4.6 Donations and grants

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Anonymous	-	24,000	24,000	10,000
Active Luton	-	3,715	3,715	2,640
BBC Children in Need	-	25,451	25,451	33,777
Bedfordshire & Luton Community Foundation	-	27,000	27,000	38,000
Benefact Trust	-	125,000	125,000	170,000
Bernard Sunley Foundation	-	-	-	2,500
Cadbury Charitable Trust	-	500	500	-
Charles S French Charitable Trust	-	3,000	3,000	-
Child's Charitable Trust	-	15,000	15,000	-
Community of St Andrew	-	-	-	3,000
Diocese of St Albans	5,000	-	5,000	-
Doris Field Charitable Trust	-	500	500	-
DWF Foundation	-	-	-	2,100
Eveson Trust	-	3,500	3,500	-
Fyrish Foundation	-	5,000	5,000	10,000
Gladiator Trust	2,000	-	2,000	-
Green Hills Trust	-	550	550	-
Hinchley Charitable Trust	-	10,000	10,000	10,000
Johnnie Johnson Trust	-	3,500	3,500	-
Jerusalem Trust	50,000	-	50,000	15,000
Lancaster Foundation	-	40,000	40,000	40,000
Maurice & Hilda Laing Trust	-	3,667	3,667	-
National Lottery	-	73,995	73,995	8,640
Neighbourly Charitable Trust	-	1,200	1,200	-
Panahpur Trust	500	-	500	-
Rotary Club of Luton	-	500	500	-
Souter Charitable Trust	-	-	-	3,000
St James Place Charitable Foundation	-	24,000	24,000	-
Sir Halley Stewart Trust	-	4,647	4,647	9,294
Sir Robert McAlpine	-	-	-	3,000
The AIM Foundation	-	35,000	35,000	35,000
The Amateurs Trust	-	32,083	32,083	32,083
The Baptist Union of Great Britain	16,000	-	16,000	-
The Diocese of Bath & Wells	2,000	-	2,000	-
The Bible Society	-	6,000	6,000	-
The Connolly Foundation	50,000	-	50,000	100,000
The Co-op Foundation	-	1,716	1,716	3,757
The Grace Trust	-	2,000	2,000	-
The Hadley Trust	-	20,417	20,417	35,000
The Howard Foundation	-	5,000	5,000	2,500
The Joseph Rank Trust	-	12,500	12,500	-
The Kirby Laing Foundation	-	5,500	5,500	11,667
The Linder Foundation	-	6,000	6,000	-
The Steel Charitable Trust	-	-	-	12,300
Wixamtree Trust	-	3,333	3,333	7,986
Donations from Individuals and Churches	220,453	24,002	244,455	228,222
	345,953	548,276	894,229	829,466

4.7 Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Residential	-	1,540	1,540	-
Conference Income	415,098	-	415,098	389,339
Diocesan Income	397,490	-	397,490	340,171
Training Income	32,876	-	32,876	21,302
Consultancy Income	12,500	-	12,500	25,501
Resource Sales	87,099	-	87,099	66,069
Speaking / writing fees and other earned income	-	-	-	-
Room Hire	51,542	-	51,542	48,023
	996,604	1,540	998,144	890,405

4.8 Donations and grants – Bute Mills

Bute Mills Property Income:

Donations from Individuals and churches

Unrestricted	Restricted	2024 Total £	2023 Total £
-	3,281	3,281	2,461
-	3,281	3,281	2,461

4.9 Total resources expended

	Basis of allocation	Resources	National	Conferences	YS Luton	Research	Equipping Others	Governance	Total	Total
									2024	2023
		£	£		£	£	£	£	£	£
Costs directly allocated to activities										
Staff costs		95,327	204,493	141,787	170,432	51,027	98,110	-	761,176	578,124
Travel		27	6,851	-	722	453	807	-	8,860	3,177
Staff Training		1,910	4,413	1,929	4,399	1,867	1,014	-	15,532	9,928
Fundraising costs		9,079	13,618	-	22,697	-	-	-	45,394	24,608
Summer Camp		-	-	-	13,298	-	-	-	13,298	8,420
Resources and events		8,886	32,491	-	29,395	7,644	58,687	-	137,103	137,178
Training and conferences		-	20	458,058	63	-	-	-	458,141	456,456
Website maintenance and development		-	6,910	-	746	540	288	-	8,484	4,400
Legal and professional		-	-	120	-	-	-	14,377	14,497	5,142
Bank charges		-	97	154	985	-	-	-	1,236	457
		115,229	268,893	602,048	242,737	61,531	158,906	14,377	1,463,721	1,227,891
Support costs allocated to activities										
CEO and Core staff	D	14,994	42,334	28,665	27,997	11,080	11,080	7,166	143,316	144,372
Other office running costs	A	10,107	18,658	13,869	19,828	5,053	11,569	14,362	93,446	38,836
Team wide training	A	812	1,500	1,115	1,594	406	930	1,155	7,512	8,002
Printing, postage, stationery	B	547	1,368	274	1,915	547	547	274	5,472	5,482
Building, insurance and utilities	C	8,246	10,994	5,498	13,743	8,246	8,246	-	54,973	59,695
Building maintenance & repairs	C	2,856	3,808	1,904	4,761	2,856	2,856	-	19,041	31,520
Depreciation	B	9,990	13,320	6,659	16,650	9,990	9,990	-	66,599	70,759
		47,552	91,982	57,983	86,488	38,178	45,218	22,957	390,360	358,668
Total resources expended		162,781	360,875	660,032	329,225	99,709	204,124	37,334	1,854,081	1,586,558

Basis of allocation for support costs A : Head count B : Usage C : Floor space D : Estimated hours

4.10 Net incoming resources for the year

This is stated after charging:

Depreciation

Auditors' remuneration

2024	2022
£	£
66,602	70,761
2,400	2,400

4.11 Staff costs and numbers

	2024	2023
	£	£
Salaries	839,762	691,644
Pension Contributions	17,225	14,132
	856,987	705,776

One employee received emoluments (including benefits in kind, but excluding employer's pension) of more than £60,000:

	2024	2023
£60,001 - £70,000	1	1

Contributions in respect of the group money purchase pension scheme are charged to the statement of financial activities in the year in which they are due, representing the full year of the group's contributions.

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Youthscape Luton	5.1	4.7
Youthscape Centre of Research	1.3	1.4
Resources	2.6	1.0
National	4.8	3.2
Conferences	3.1	2.5
Equipping Others	1.9	2.2
Administration and Support	3.6	3.9
CEO	1.0	1.0
	23.4	19.9

4.12 Trustee Remuneration & Related Party Transactions

No trustee received any remuneration in the year (2023 £nil). No trustees were reimbursed for expenses during the year (2023: £nil).

4.13 Taxation

As a charity, Youthscape is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

4.14 Tangible Fixed Assets – Consolidated and Charity

	Land & Buildings £	Fixtures & Fittings £	Furniture & Equipment £	Computer Equipment £	Total £
Cost					
As at 1 September 2023	2,377,923	716,718	193,968	116,851	3,405,460
Additions in year	-	6,368	1,248	10,542	18,158
Disposals in year	-	-	-	(45,934)	(45,934)
As at 31 August 2024	2,377,923	723,086	195,216	81,459	3,377,684
Accumulated Depreciation					
As at 1 September 2023	-	403,790	192,716	91,489	687,995
Charge for the year	-	56,431	903	9,268	66,602
Disposals in year	-	-	-	(44,945)	(44,945)
As at 31 August 2024	-	460,221	193,619	55,813	709,653

Net Book Value

As at 31 August 2024	2,377,923	262,865	1,597	25,646	2,668,032
As at 31 August 2023	2,377,923	312,928	1,252	25,362	2,717,465

4.15 Debtors

	Youthscape Group		Youthscape	
	2024	2023	2024	2023
	£	£	£	£
Debtors	139,071	280,889	67,122	193,247
Inter-company debtors	-	-	47,186	-
	139,071	280,889	114,308	193,247

4.16 Creditors

	Youthscape Group		Youthscape	
	2024	2023	2024	2023
	£	£	£	£
Taxation and social security	15,204	15,308	13,156	12,091
Amount owed to Group undertaking	-	-	-	43,756
Creditors - income received in advance	485,525	422,709	399,477	361,387
Other creditors and accruals	124,359	165,998	22,304	66,973
	625,088	604,015	434,937	484,207

4.17 Analysis of net assets between funds

Youthscape

Unrestricted Funds	Restricted Funds	Total Funds
£	£	£
44,062	2,623,970	2,668,032
1,006,546	238,935	1,245,481
(235,332)	(199,605)	(434,937)
815,276	2,663,300	3,478,576

Tangible fixed assets

Current assets

Current liabilities

Youthscape Group

Unrestricted Funds	Restricted Funds	Total Funds
£	£	£
44,061	2,623,970	2,668,031
1,113,476	238,935	1,352,411
(425,483)	(199,605)	(625,088)
732,054	2,663,300	3,395,354

Tangible fixed assets

Current assets

Current liabilities

4.18 Movements in funds

Youthscape

Restricted Funds

Property Fund

Total Restricted Funds

Unrestricted Funds

Designated Operating Funds

Designated Events Funds

Designated Property and Maintenance Funds

Total Funds

	At 1 Sept 2023 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2024 £
	3,966	454,942	(419,578)	39,330
	2,671,774	3,281	(51,085)	2,623,970
	2,675,740	458,223	(470,663)	2,663,300
	216,661	702,409	(707,857)	211,213
	390,000	110,000	-	500,000
	32,000	28,000	-	60,000
	45,692	14,877	(16,506)	44,063
	3,360,094	1,313,509	(1,195,026)	3,478,576

Group

Restricted Funds

Property Fund

Total Restricted Funds

Unrestricted Funds

Designated Operating Funds

Designated Events Funds

Designated Property and Maintenance Funds

Total Funds

	At 1 Sept 2023 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2024 £
	3,966	549,816	(514,452)	39,330
	2,671,774	3,281	(51,085)	2,623,970
	2,675,740	553,097	(565,537)	2,663,300
	197,130	1,202,898	(1,272,037)	127,989
	390,000	110,000	-	500,000
	32,000	28,000	-	60,000
	45,693	14,877	(16,506)	44,063
	3,340,563	1,908,871	(1,854,08)	3,395,354

Restricted funds: These funds are for the specific purpose of supporting the activities associated with grant funding.

Property fund: This fund represents the cost of the land and buildings purchased with restricted funding.

Designated Events funds: These funds comprise unrestricted funds that have been designated by the trustees for specific purposes, being conference activities of the group.

Designated Operating Funds: These funds relate to between 3 and 6 months of operating costs of the group.

Designated Property and Maintenance funds: These funds comprise funds used to purchased fixed assets for the group.

4.19 Significant control

Youthscape has significant control over Youthscape Events Limited and Youthscape Trading Limited, companies Limited by Guarantee. All transactions are approved by the Board.

Youthscape is committed to supporting Youthscape Events for the foreseeable future. At the year end, Youthscape owed Youthscape Events Limited £320k (2023: £(43,756)k).

At the year end Youthscape Trading Limited owed Youthscape £46,866 (2003: £nil)

Name	Class of share capital held	Nature of business
Youthscape Events	n/a - Limited by Guarantee	Conference events activities
Youthscape Trading	n/a - Limited by Guarantee	Resource sales activities





Bute Mills, 74 Bute Street, Luton, LU1 2EY | hello@youthscape.co.uk | 01582 877220

Registered charity no. 1081754. Registered company no. 3939801 registered in England, a company limited by guarantee.

Accounts

REGISTERED COMPANY NUMBER : 3939801 (England and Wales)
REGISTERED CHARITY NUMBER : 10811754

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
TO 31st AUGUST 2023
FOR
YOUTHSCAPE LIMITED**

Youthscape

Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS





Reference and Administrative details

Registered Company number

3939801 (England and Wales)

Registered Charity number

10811754

Registered office

Youthscape Ltd
74 Bute Street
Luton
Bedfordshire
LU1 2EY

Trustees

Dr N Adamu
Mr A Course
Rev A Gardner (resigned 28 April 2023)
Mrs T George (appointed 18 March 2024)
Rev T Lomax
Mrs A Smith (resigned 21 March 2023)
Mr M Summerfield

Bank

HSBC
63 George Street
Luton
Bedfordshire
LU1 2AP

Auditor

Mr D M Brown FCA
Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS



Contents

	Page
Reference and Administrative details	
Report of the Trustees of Youthscape.....	4
Report of the Independent Auditors.....	10
Consolidated Statements of Financial Activities	13
Statements of Financial Position	14
Consolidated Statement of Cash Flows.....	15
Notes to the statement of Cash Flows	16
Notes to the Financial Statements	17

Report of the Trustees of Youthscape

Introduction from the Chair

This year marks the thirtieth anniversary of Youthscape serving the needs of young people in Luton and across the UK. We are extremely proud not only of the charity's achievement but also of the committed team of staff and volunteers who make that possible.

In the last year the charity has continued to grow and innovate to respond to the changing needs of young people and those who serve them. New projects have emerged, particularly the national expansion of Launchpad helping churches develop youth work in their communities.

The Board have supported the Chief Executive and Leadership Team in these developments and ensured that this work is grounded in robust financial management and best practice in safeguarding. The charity is in a strong position to continue to move forwards in the coming year and, we hope, make a meaningful difference to thousands more young lives. To see them thrive in every aspect of their lives remains our focus and the reason for our existence.

Matt Summerfield
Chair

Charitable Objectives

Youthscape develops innovative approaches to working with young people, especially those who are socially and emotionally disadvantaged. From its base in Luton, our work has gained a reputation for using new ways of working that engage young people and help them overcome personal challenges, such as being in care, those at risk of being NEET and those struggling with issues such as anxiety or self-harm, which are impacting them personally and educationally. These are shared widely through our national work offering training and resources to teachers, professionals and youth workers.

The charity is proud to have a strong reputation for child-centred work that is welcoming and engaging, as well as being rooted in good principles and practice. It works alongside a highly diverse population in Luton and has developed strong partnerships with the local authority, schools, faith groups and local businesses.

The objects of the charity are:

- (i) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (ii) relieving poverty, suffering and distress among young people by the provision of advice, counselling, information and support;
- (iii) advancing education by providing personal development programmes and courses for young people and by providing resources, training and advice to those working with them; and
- (iv) advancing the Christian faith by helping members of the public to develop spiritually, socially, emotionally and in their education, particularly but not exclusively young people and those working with young people.

Report on Activities and Impact

Youthscape works directly with young people, particularly in Luton, resources those across the UK who do the same, and carries out research to better understand the needs we are addressing.

In this past year our direct work with young people has continued in Luton, particularly through the services we offer at our youth centre, Butc Mills. More than 500 teenagers have participated in activities in the last twelve months, including our long-standing Compass and Fearless programmes that serve students in local schools. These projects help address the social and emotional barriers that are preventing some young people from achieving their potential in education.

More than 1,000 young people have requested help through Alumina, our free online support programme for self-harm. This work is just part of our wider strategy to address young people's mental health and remains a key focus of our activities.

In August 2023 we held our second summer event for young people in churches across the UK: Satellites. We were delighted that numbers increased from our first year to more than 2,500. Whilst the costs of staging the event remain a challenge, we are confident that this event is making a lasting impact in young people's lives.

Youthscape provides an extensive range of services and resources to those who are working with young people across the UK – particularly through churches. This has been an exciting year of development in many ways – we have designed and developed resources that address anti-racism, mental health and Christian discipleship. We have held national training events for youth workers, including more than nine hundred attendees at the 2022 National Youth Ministry Weekend. Through a partnership with the Church of England and funding from The Benefact Trust, we have been able to substantially grow our national work – and consequently our impact and the number of young people's lives we indirectly benefit. More than one thousand churches have received help from the charity in the last year towards their own work with young people.

The Youthscape Centre for Research continues to grow in its scope of work. In this past year a major new research programme, Translating God, was developed and launched. The findings are being published in late 2023 and 2024 and will help the church understand what it means to be a teenager in the UK at this time, and how young people understand and respond to the Christian faith. The Centre also continued to publish a range of other research and its quarterly digest 'The Story'.

Principle Capital Developments for the Year

There was no capital development during this period.

Strategic Planning and Sustainability

Youthscape is focused on building a sustainable organisation that can make an impact in the lives of young people for many years to come. In order to be able to successfully deliver our work, the Board, together with the Leadership Team, know that it is vital to develop strong foundations that include:

Clear vision and strategic plan with milestones

A comprehensive strategy and business plan is vital to enable us to achieve our vision. The CEO and Leadership Team work closely with the Board to develop this strategy and review progress.

Strong governance

Every organisation should be led and controlled by an effective Board of Trustees which collectively ensures delivery of its objects, sets its strategic direction and upholds its values. Youthscape's Board are collectively responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

In the past year we have worked to expand the Board both in number of Trustees and in diversity. We will continue this in the coming year as well as introducing additional training for Board members. Our longer term plan is to expand the Board from the current five members to a total of eight.

Highly trained and motivated staff

Youthscape believe our staff are our most precious asset and we take their development seriously. As part of this commitment, staff are offered a wide range of in-house training as well as external CPD and regular staff retreats.

Effective safeguarding practice

Our commitment to best practice in safeguarding continued in this past year. We have three safeguarding officers who are responsible for managing and implementing the safeguarding policies. We completed our annual review of these policies and updated them to reflect recent legislation and advice. We also continued to carry out training with all staff to ensure these policies are fully implemented.

Financial stability

Our work with young people must be underpinned by good management of our resources to ensure we can continue this work in the long term. Developing and diversifying new income streams is vital to ensure that we have greater financial stability. We believe this aspect of our organisation is every bit as critical as the impact of our direct work with young people.

Management of risk

Youthscape has a robust risk management policy and this is regularly reviewed by the Board of Trustees. We are determined to create an organisation that can withstand internal and external challenges and continue to deliver our vision and aims.

Recruitment and appointment of Trustees

New Trustees are approached depending on the skill base requirements of the charity and the experience of the individual. A process of informal and then formal interviews take place before any appointment is put to the Board and ratified.

Induction and Training of New Trustees

New Trustees are expected to familiarise themselves with the charity and the context within which it operates. They are also required to read the Charity Commission publication 'The Essential Trustee: What you need to know'. All trustees are also required to complete safeguarding training.

Financial Review

2022/23 marked an expansion of some of our activities that we have been developing for some years – particularly our conference events and youthwork training courses for Church Leaders and Youth workers. We are grateful to our grant funders and our donors for their generosity in supporting us in this. We have also worked hard to generate income through sales of our resources and room hire, when our building is not being utilised by the Group, and are conscious that there are challenges to come in maintaining the room hire income and the resource sales income. The proceeds of all of these help to fund our charitable aims. Our charitable expenditure has risen with the pressure of increased costs across all of our activities, and the trustees and financial team have been carefully monitoring those costs wherever we can to manage the financial stability of the group. The group income in the year was £1.7m (2022: £1.4m) and group expenditure £1.6m (2022: £1.4m). There was a group surplus for the year of £137k (2022: loss £22k).

The majority of the charity's reserves are held in our Bute Mills building which is used as office space and also a centre for our youth work in Luton. These are restricted funds which comprised £2,676k at the year end (2022: £2,765k). Unrestricted funds are needed for several purposes, including to fund working capital of the group, to enable flexibility to respond to unexpected challenges and opportunities and to provide a contingency against unexpected costs. The trustees review the level of unrestricted funds during each year and seek to set a level of unrestricted funds which is proportionate to the operations of the group as they grow and develop, and also that are achievable. To this end the trustees were able to increase the designated operating reserve this year and will continue to monitor it in coming years. Unrestricted funds at the end of the year were £198k (2022: £112k) with a further £468k (2022: £327k) of designated funds. More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

Reserves Policy

The Board of Trustees and the Leadership Team have agreed that developing an appropriate level of reserves is required in order to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- Meet unexpected costs like staff cover re illness, maternity leave, parental leave, and legal costs defending the charities interest.
- Replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them.
- Provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

The trustees have considered the requirements for reserves based on the main risks to funding. Youthscape's restricted activities are mainly supported by grant funding and these activities could be reviewed and potentially reduced if required. Reserves are therefore mainly required to cover unrestricted activities, and the trustees plans to maintain a level of unrestricted reserves of 3-6 months. The Board of Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries.

Investment policy and objectives

The trustees consider that the present policy of investing funds in a higher rate bank account offers the least risk in the current economic climate.

Organisational structure

The Trustees take responsibility for:

- Ensuring compliance with the objects, purposes and values of Youthscape, and with its governing document.
- Setting or approving policies, plans and budgets to achieve those objectives, and monitoring performance against them.
- Ensuring the solvency, financial strength and good performance of Youthscape.
- Ensuring that Youthscape complies with charity and all other laws and regulations that are applicable to Youthscape.
- Dealing with the appointment (and if necessary the dismissal) of the Youthscape's chief executive.
- Setting and maintaining a framework of delegation and internal control.
- Agreeing or ratifying all policies and decisions on matters that might create significant risk to Youthscape, financial or otherwise.

The reference and administrative page lists those who served in this capacity.

The Leadership Team, led by the Chief Executive, implement Youthscape's strategic plan as an organisation, working closely with the Board of Trustees. Specific project and programme responsibilities are delegated to other members of staff as required.

Affiliations and Relationships

Youthscape is committed to working in partnership with other organisations to achieve the best possible outcomes for young people. This year we developed a long term partnership with The Church of England to support their work with young people. We also continued our strong local partnerships with schools, social care services and other charities.

Future Plans

The charity has developed a strategy to address three key areas in the coming year. Firstly, to better support church youth work volunteers, especially given the reduction of numbers of paid workers. Second to prioritise services to churches where there is little or no engagement with young people. Third, to address the needs of small youth groups where there are only a handful of young people participating. These areas will shape the research we carry out and the resources and services we offer. At the same time, our commitment to address critical issues like young people's mental health remains a core aim of the charity.

Governing Document

Youthscape, is a Charitable Company limited by guarantee and therefore the Directors of the Company have no interest in the shares of the Company. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

Responsibilities of Trustees

The Trustees (who are also the directors of Youthscape Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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, Higginson & Co (UK) Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

On behalf of the Trustees on



M Summerfield
Chair

Report of the Independent Auditors

We have audited the financial statements of Youthscape Limited (the 'charitable company') and its subsidiaries (the 'Group') for the year ended 31st August 2023 which comprise the Consolidated Statement of Financial Activities (incorporating an income and expenditure account), the Group and Youthscape Statement of Financial Position, the Consolidated Statement of Cash Flows 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) 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 31st August 2023 and 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 of 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where

- the trustees' use the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

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 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

Opinion on 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

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

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.

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 the 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 or explanations we require for the audit: or
- the trustees are 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 relating 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.

Auditors' 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 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:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policy;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Company documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team, including tax regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

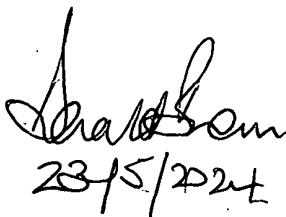
In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty. These included compliance with Financial Conduct Authority regulation for the UK operating segment and compliance with local legislation.

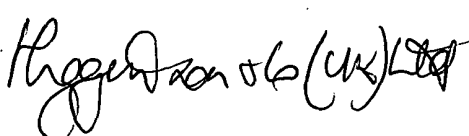
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is 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.

Donald M Brown FCA (senior Statutory Auditor)
For and behalf of Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable, Bedfordshire, LU6 3HS


23/5/2024


Higginson & Co (UK) Ltd

Date

Consolidated Statements of Financial Activities

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources:					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	2	375,486	453,980	829,466	852,693
Activities for generating funds :					
Investment income		1,067	-	1,067	33
Incoming resources from charitable activities:					
Grants and contracts	3	890,405	-	890,405	532,385
Incoming resources net of Bute Mills Campaign		1,266,958	453,980	1,720,938	1,385,111
Bute Mills property income	4	-	2,461	2,461	2,436
Total Incoming Resources		1,266,958	456,441	1,723,399	1,387,547
Resources expended:					
Charitable activities	5	1,041,259	545,298	1,586,558	1,410,001
Total resources expended		1,041,259	545,298	1,586,558	1,410,001
Net movement in funds		225,699	(88,857)	136,842	(22,454)
Reconciliation of funds					
Total funds brought forward 1 September 2022	14	439,124	2,764,597	3,203,721	3,226,175
Total funds carried forward	14	664,823	2,675,740	3,340,563	3,203,721

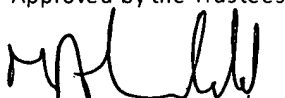
The result for the year for Companies Act 2006 purposes is represented by the net movement in funds in the consolidated statement of financial activities. There are no recognised gains or losses in the current or preceding year other than those shown in the consolidated statement of financial activities above. All amounts derive from continuing operations. The turnover of the company for the year was £1,239k (2022: £1,002k). The net result of the company for the year was a surplus of £145k (2022: loss £11k).

Statements of Financial Position

	Notes	2023 £	2022 £	2023 £	2022 £
Fixed assets					
Land & Buildings	10	2,377,923	2,377,923	2,377,923	2,377,923
Fixtures & Fittings	10	312,928	366,444	312,928	366,444
Furniture and Equipment	10	1,252	6,117	1,252	6,117
Computer Equipment	10	25,362	29,817	25,362	29,817
		2,717,465	2,780,301	2,717,465	2,780,301
Current Assets					
Stock		46,340	63,537	46,340	63,537
Debtors	11	280,889	70,487	193,247	43,978
Cash at Bank and in hand		899,884	803,071	887,249	732,286
		1,227,113	937,095	1,126,836	839,801
Creditors (due within 1 year)	12	(604,015)	(513,675)	(484,207)	(405,014)
Net Current Assets		623,098	423,420	642,629	434,787
Net Assets	13	3,340,563	3,203,721	3,360,094	3,215,088
Unrestricted Funds:					
General	14	197,130	112,287	216,661	112,287
Designated	14	467,693	326,837	467,693	338,205
Restricted Funds:					
Restricted	14	3,966	33,441	3,966	33,441
Property	14	2,671,774	2,731,156	2,671,774	2,731,156
Total Funds		3,340,563	3,203,721	3,360,094	3,215,088

These accounts are prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the Trustees on 23 May 2024 and signed on their behalf by:



Trustee



Trustee

MASUMERFIELD

A J COURSE

Consolidated Statement of Cash Flows

	2023 £	2022 £
Cash flow from operating activities		
Cash generated from operations	103,671	190,801
Net cash provided by (used in) operating activities	103,671	190,801
Cash flows from investing activities		
Purchase of fixed assets	(7,925)	(23,350)
Interest received	1,067	33
Net cash provided by (used in) investing activities	(6,858)	(23,317)
Change in cash and cash equivalents in the reporting period	96,812	167,484
Cash and cash equivalents at the beginning of the reporting period	803,071	635,587
Cash and cash equivalents at the end of the reporting period	899,884	803,071

Notes to the statement of Cash Flows

	2023 £	2022 £
Net Income / (Expenditure) from the reporting period (as per the statement of financial activities)	136,842	(22,454)
Adjustments for		
Depreciation charges	70,761	67,622
Interest received	(1,067)	(33)
(Increase)/Decrease in stock	17,198	(7,843)
(Increase)/Decrease in debtors	(210,403)	(47,375)
(Increase)/Decrease in creditors	90,340	200,884
	103,671	190,801

Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared in accordance with 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention.

(b) Fund Accounting

Unrestricted funds comprise accumulated surpluses less deficits after transfers to designated funds. These allows the charity to budget for anticipated commitments and also provide adequate working capital. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds put aside at the discretion of the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

(d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor area, per capita or estimated usage as set out in Note 4

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected life as follows:

Freehold land	- nil
Fixtures and fittings	- 10% / 5% straight line
Furniture and equipment	- 20% straight line
Computers	- 25% straight line

The useful economic lives and residual value of fixed assets are reviewed at the end of each accounting period.

(f) Stock

Stock of resources for sale are valued at the lower of cost and net realisable value. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

(g) Cash at bank

Cash at bank is held to meet short term cash commitments and includes cash equivalents. Cash at bank includes interest and non interest bearing amounts held at banks, and cash at hand. Short term money deposits (maturity of up to 6 months) are held under current assets.

2. Donations and grants

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Anonymous	-	10,000	10,000	-
Arnold Clark Auto	-	-	-	1,000
Benefact Trust	-	170,000	170,000	10,000
BBC Children in Need	-	33,777	33,777	40,882
Bedfordshire & Luton Community Foundation	-	38,000	38,000	39,744
Bernard Sunley Foundation	-	2,500	2,500	-
Community of St Andrew	-	3,000	3,000	-
DWF Foundation	-	2,100	2,100	-
Fyrish Foundation	-	10,000	10,000	-
Garfield Weston Charitable Trust	-	-	-	50,000
Gordon Cook Charitable Trust	-	-	-	6,375
GEM Trust	-	-	-	14,513
HAF - Active Luton	-	2,640	2,640	2,700
Hinchley Charitable Trust	-	10,000	10,000	10,001
Jerusalem Trust	15,000	-	15,000	100,000
Luton Borough Council	-	-	-	6,000
National Lottery - Awards for All	-	8,640	8,640	-
Souter Charitable Trust	-	3,000	3,000	-
St James Place Foundation	-	-	-	2,057
Sir Halley Stewart Trust	-	9,294	9,294	18,587
Sir Robert McAlpine	-	3,000	3,000	-
Stewardship	-	-	-	12,269
The 29th May 1961 Charitable Trust	-	-	-	3,000
The AIM Foundation	-	35,000	35,000	14,583
The Amateurs Trust	-	32,083	32,083	35,000
The Connolly Foundation	100,000	-	100,000	115,727
The Co-op Foundation	-	3,757	3,757	24,630
The Hadley Trust	-	35,000	35,000	45,417
The Howard Foundation	-	2,500	2,500	-
The Kirby Laing Foundation	-	11,667	11,667	70,000
The Steel Charitable Trust	-	12,300	12,300	6,974
Wixamtree Trust	-	7,986	7,986	10,803
Donations from Individuals and churches	260,486	7,736	268,222	212,431
	375,486	453,980	829,466	852,693

3. Incoming resources from activities to further the charity's objectives

	2023 Total £	2022 Total £
Conference Income	389,339	385,034
Diocesan Income	340,171	-
Training Income	21,302	44,724
Consultancy Income	25,501	8,006
Resource Sales	66,069	46,293
Coronavirus Job Retention Scheme Income	-	714
Room Hire	48,023	47,614
	890,405	532,385

4. Donations and grants – Bute Mills

	Unrestricted	Restricted	2023 Total £	2022 Total £
Bute Mills Property Income:				
Donations from Individuals and churches	-	2,461	2,461	2,436
	-	2,461	2,461	2,436

5. Total resources expended

Basis of allocation		Innovation	National	Conferences	YS Luton	Research	Equipping Others	Governance			
		£	£		£	£	£	£	Total	Total	
									2023	2022	
									£	£	
Costs directly allocated to activities											
	Staff costs	59,412	131,380	90,067	162,215	63,984	71,066	-	578,124	527,797	
	Travel	90	1,734	-	752	286	315	-	3,177	11,864	
	Staff Training	1,173	2,780	969	2,840	1,032	1,134	-	9,928	8,302	
	Fundraising costs	4,922	7,382	-	12,304	-	-	-	24,608	32,233	
	Summer Camp	-	-	-	8,420	-	-	-	8,420	7,851	
	Resources and events	4,286	25,751	-	27,971	19,735	59,435	-	137,178	90,596	
	Training and conference	-	561	455,895	-	-	-	-	456,456	361,050	
	Website maintenance and development	24	3,345	-	695	48	288	-	4,400	3,936	
	Legal and professional	-	30	-	-	-	-	5,112	5,142	10,167	
	Bank charges	-	120	108	229	-	-	-	457	1,009	
		69,907	173,083	547,039	215,426	85,085	132,238	5,112	1,227,890	1,054,805	
Support costs allocated to activities											
	CEO and Core staff	D	15,152	42,597	28,874	28,160	11,185	11,185	7,219	144,372	127,143
	Other office running costs	A	1,945	3,500	5,635	9,144	2,722	5,982	9,908	38,836	69,530
	Team wide training	A	401	721	1,161	1,883	561	1,233	2,042	8,002	4,448
	Printing, postage , stationery	B	548	1,371	274	1,919	548	548	274	5,482	3,572
	Building, insurance and utilities	C	8,954	11,939	5,970	14,924	8,954	8,954	-	59,695	42,555
	Building maintenance & repairs	C	4,728	6,304	3,152	7,880	4,728	4,728	-	31,520	40,327
	Depreciation	B	10,614	14,152	7,075	17,690	10,614	10,614	-	70,759	67,621
			42,342	80,584	52,143	81,600	39,312	43,244	19,443	358,668	355,196
Total resources expended			112,249	253,667	599,181	297,026	124,397	175,482	24,555	1,586,558	1,410,001

Basis of allocation for support costs

A : Head count

C: Floor space

D : Estimated hours

6. Net incoming resources for the year

This is stated after charging:

Depreciation

Auditors' remuneration

2023	2022
£	£
70,761	67,622
2,400	2,400

7. Staff costs and numbers

	2023 £	2022 £
Salaries	672,582	673,856
Pension Contributions	33,194	31,029
	705,776	704,885

One employee received emoluments (including benefits in kind, but excluding employer's pension) of more than £60,000:

	2023	2022
£60,001 - £70,000	1	-

Contributions in respect of the group money purchase pension scheme are charged to the statement of financial activities in the year in which they are due, representing the full year of the group's contributions.

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
Youthscape Luton	4.7	5.4
Youthscape Centre of Research	1.4	1.8
Innovation	1.0	1.6
National	1.8	2.0
Conferences	2.5	3.3
Equipping Others	2.2	1.8
Administration and Support	5.3	3.0
CEO	1.0	1.0
	19.9	19.9

8. Trustee Remuneration & Related Party Transactions

No trustee received any remuneration in the year (2022 £nil). No trustees were reimbursed for expenses during the year (2022: one trustee - £312).

9. Taxation

As a charity, Youthscape is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

No tax charges have arisen in the charity.

10. Tangible Fixed Assets – Consolidated and Charity

	Land & Buildings £	Fixtures & Fittings £	Furniture & Equipment £	Computer Equipment £	Total £
Cost					
As at 1 September 2022	2,377,923	714,068	193,968	111,576	3,397,535
Additions in year	-	2,650	-	5,275	7,925
Disposals in year	-	-	-	-	-
As at 31 August 2023	2,377,923	716,718	193,968	116,851	3,405,460
Accumulated Depreciation					
As at 1 September 2022	-	347,624	187,851	81,759	617,234
Charge for the year	-	56,166	4,865	9,730	70,761
Disposals in year	-	-	-	-	-
As at 31 August 2023	-	403,790	192,716	91,489	687,995
Net Book Value					
As at 31 August 2023	2,377,923	312,928	1,251	25,362	2,717,465
As at 31 August 2022	2,377,923	366,444	6,117	29,817	2,780,301

11. Debtors

	Youthscape Group		Youthscape	
	2023 £	2022 £	2023 £	2022 £
Debtors	280,889	70,487	193,247	43,978
	280,889	70,487	193,247	43,978

12. Creditors

	Youthscape Group		Youthscape	
	2023 £	2022 £	2023 £	2022 £
Taxation and social security	15,308	12,374	12,091	12,327
Amount owed to Group undertaking	-	-	43,756	24,455
Creditors - income received in advance	422,709	375,098	361,387	320,101
Other creditors and accruals	165,999	126,203	66,973	48,131
	604,015	513,675	484,207	405,014

13. Analysis of net assets between funds

Youthscape

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	45,691	2,671,774	2,717,465
Current assets	890,691	236,145	1,126,836
Current liabilities	(252,028)	(232,179)	(484,207)
	684,354	2,675,740	3,360,094

Youthscape Group

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	45,691	2,671,774	2,717,465
Current assets	990,968	236,145	1,227,113
Current liabilities	(371,836)	(232,179)	(604,015)
	664,823	2,675,740	3,340,563

14. Movements in funds

Youthscape

	At 1 Sept 2022 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2023 £
Restricted Funds	33,441	453,980	(483,455)	3,966
Property Fund	2,731,156	2,461	(61,843)	2,671,774
Total Restricted Funds	2,764,597	456,441	(545,298)	2,675,740
Unrestricted Funds	112,286	616,760	(472,384)	256,662
Designated Operating Funds	190,000	160,000	-	350,000
Designated Events Funds	99,059	-	(67,059)	32,000
Designated Property and Maintenance Funds	49,146	5,464	(8,918)	45,692
Total Funds	3,215,088	1,238,665	(1,093,659)	3,360,094

Youthscape Group

	At 1 Sept 2022 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2023 £
Restricted Funds	33,441	453,980	(483,455)	3,966
Property Fund	2,731,156	2,461	(61,843)	2,671,774
Total Restricted Funds	2,764,597	456,441	(545,298)	2,675,740
Unrestricted Funds	112,287	1,061,494	(976,650)	197,130
Designated Operating Funds	190,000	200,000	-	390,000
Designated Events Funds	87,691	-	(55,691)	32,000
Designated Property and Maintenance Funds	49,146	5,464	(8,918)	45,693
Total Funds	3,203,721	1,723,399	(1,586,557)	3,340,563

Restricted funds

These funds are for the specific purpose of supporting the activities associated with grant funding.

Property fund

This fund represents the cost of the land and buildings purchased with restricted funding.

Designated Events funds

These funds comprise unrestricted funds that have been designated by the trustees for specific purposes, being conference activities of the group.

Designated Operating Funds

These funds relate to between 3 and 6 months of operating costs of the group.

Designated Property and Maintenance funds

These funds comprise funds used to purchased fixed assets for the group.

15. Significant Control

Youthscape has significant control over Youthscape Events Limited. All transactions are approved by the Board.

Youthscape is committed to supporting Youthscape Events for the foreseeable future. At the year end, Youthscape owed Youthscape Events Limited £43k (2022: £24k).

Name	Class of share capital held	Nature of business
Youthscape Events	n/a - Limited by Guarantee	Youth conference events activities

YOUTHSCAPE

England & Wales - Charity number 1081754

Accounts

REGISTERED COMPANY NUMBER : 3939801 (England and Wales)
REGISTERED CHARITY NUMBER : 10811754

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
TO 31st AUGUST 2022
FOR
YOUTHSCAPE LIMITED**

Youthscape

Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS

Reference and Administrative details

Registered Company number

3939801 (England and Wales)

Registered Charity number

10811754

Registered office

Youthscape Ltd
74 Bute Street
Luton
Bedfordshire
LU1 2EY

Trustees

Dr N Adamu
Mr A Course
Rev A Gardner (resigned 28 April 2023)
Rev T Lomax
Mrs A Smith (resigned 21 March 2023)
Mr M Summerfield

Bank

HSBC
63 George Street
Luton
Bedfordshire
LU1 2AP

Auditor

Mr D M Brown FCA
Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS



Contents

	Page
Reference and Administrative details	
Report of the Trustees of Youthscape	4
Report of the Independent Auditors.....	11
Statement of Financial Activities.....	14
Statement of Financial Position	15
Statement of Cash Flows.....	16
Notes to the statement of Cash Flows	17
Notes to the Financial Statements	18

Report of the Trustees of Youthscape

Introduction from the Chair

Youthscape is national youth work charity with deep roots in the community of Luton where we are based. That gives us the opportunity to meet and serve hundreds of diverse young people in Luton every week, but also to train and resource youth workers to work with tens of thousands of young people across the UK. We believe that combination of face-to-face engagement and national impact, together with our commitment to research and innovation, makes us uniquely effective.

As a Board of Trustees we take great pride not only in what Youthscape achieves in the lives of thousands of young people, but in the staff and volunteers who dedicate themselves to that end. The charity is fortunate to have a highly committed team who bring a wealth of professional experience and qualifications, but also the child-centred and compassionate approach we believe is essential.

This year has remained challenging financially: the long-term impacts of the pandemic in reduced donations is still an issue, but we are enormously grateful to the many funders, large and small, who continue to support our work and put great faith in us to better the lives of young people in Luton and beyond.

Good governance and robust policies and practice are fundamental to our work as a charity and a key responsibility for us as a Board of Trustees. The major review and development of our safeguarding policy and training over the course of this year is an example of that commitment in practice.

Alongside our many projects and programmes, this year was particularly significant in the holding of the charity's first national festival for young people: Satellites. After many delays caused by the pandemic, we were delighted to welcome thousands of young people and their youth leaders to this event – and to see the impact it made.

Finally, we are deeply grateful to the funders, partners, staff and volunteers who make this work possible – and for your trust in us to put these funds to the best possible use in the service of young people in Luton and across the UK.

Matt Summerfield
Chair

Charitable Objectives

Youthscape develops innovative approaches to working with young people, especially those who are socially and emotionally disadvantaged. From its base in Luton, our work has gained a reputation for using new ways of working that engage young people and help them overcome personal challenges, such as being in care, those at risk of being NEET and those struggling with issues such as anxiety or self-harm, which are impacting them personally and educationally. These are shared widely through our national work offering training and resources to teachers, professionals and youth workers.

The charity is proud to have a strong reputation for child-centred work that is welcoming and engaging, as well as being rooted in good principles and practice. It works alongside a highly diverse population in Luton and has developed strong partnerships with the local authority, schools, faith groups and local businesses.

The objects of the charity are:

- (i) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (ii) relieving poverty, suffering and distress among young people by the provision of advice, counselling, information and support;
- (iii) advancing education by providing personal development programmes and courses for young people and by providing resources, training and advice to those working with them; and
- (iv) advancing the Christian faith by helping members of the public to develop spiritually, socially, emotionally and in their education, particularly but not exclusively young people and those working with young people.

Report on Activities and Impact

Young people are at the heart of everything we do as an organisation – their health, development and flourishing in every aspect of their lives.

Impact in Luton

Our UK-wide programmes are completed by our face-to-face work with young people in Luton, where the charity is based. We support schools, providing help to those facing mental health challenges or disengagement from education. We offer developmental and recreational activities at our youth centre at Bute Mills, and we support churches in the local area in their care for young people in their congregation and community.

Our impact in this work is measured through the numbers participating in our programmes – more than two thousand this year – and more importantly in growth in young people's confidence, self-awareness and re-engagement with their education, alongside the capacity to manage mental health challenges like self-harm, anxiety and depression. Our work with local churches enables young people growing up in the Christian tradition to find depth and meaning in their beliefs and apply them to everyday life.

Demand for this work continues to far exceed the charity's capacity and we work closely with the Local Authority, schools and other charities to prioritise and focus our efforts where we can be most effective.

Impact in the UK

Youthscape continues to offer mental health support to young people through a range of national projects. More than nine hundred asked for help about their self-harm through our online therapeutic programme 'Alumina', and many thousands more accessed our expanding online advice service 'Headstrong'. The growing crisis in young people's mental health is well documented and the charity believes this is an important priority.

In the summer of 2022 we were able to launch our first festival for young people 'Satellites', having postponed it for the two years of the pandemic. This week-long camping event invited youth groups to participate from churches all over the UK and more than two thousand joined us for this first year. It represents part of our strategy to support for church's work with young people from a wide group of denominations and traditions. This was delivered through Youthscape Events. The charity is planning to continue these annual events in 2023 and beyond.

The breadth of Youthscape's work means that we support many thousands of youth groups and youth organisations through our projects and programmes – and the tens of thousands of young people who they in turn work alongside. Those projects include:

- The Youthscape Centre for Research – providing important insights into the needs of young people through published research. The Centre continued to grow this year and remains widely respected in academic and youth work contexts for its ground-breaking work.
- The Youthscape Centre for Innovation – developing materials for young people's development which are offered for free or sale to youth work organisations. The Centre developed and launched more than ten new resources in this year enabling young people to explore important topics that included climate justice, mental health and Christian discipleship.
- Launchpad – supporting churches across the UK to deepen the engagement and participation of young people in the church. This programme has been welcomed by many denominations and plans are in progress to significantly expand it in the coming year.
- Youthscape Essentials – providing training to volunteers offering their time to youth work activities and programmes in churches and organisations. This vital project has expanded rapidly this year and we expect further developments in the coming year.
- Wider training and resourcing events like The National Youth Ministry Weekend which continues to grow in numbers attending the Birmingham-based weekend each Autumn.

Going forward Youthscape plans to continue to develop and grow these different programmes and areas of work. However we also seek to be flexible to respond to new or emerging needs where we can make a difference both in Luton and nationally.

Through our direct work, training, resources and other services, we estimate that more than 50,000 young people benefit from the work of the charity each year.

Principle Capital Developments for the Year

There was no capital development during this period.

Strategic Planning and Sustainability

Youthscape is focused on building a sustainable organisation that can make an impact in the lives of young people for many years to come. In order to be able to successfully deliver our work, the Board, together with the Leadership Team, know that it is vital to develop strong foundations that include:

Clear vision and strategic plan with milestones

A comprehensive strategy and business plan is vital to enable us to achieve our vision. The CEO and Leadership Team work closely with the Board to develop this strategy and review progress.

Strong governance

Every organisation should be led and controlled by an effective Board of Trustees which collectively ensures delivery of its objects, sets its strategic direction and upholds its values. Youthscape's Board are collectively responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

Highly trained and motivated staff

Youthscape believe our staff are our most precious asset and we take their development seriously. As part of this commitment, staff are offered a wide range of in-house training as well as external CPD and regular staff retreats.

Effective safeguarding practice

The safety and well-being of young people, staff and volunteers is paramount. Our safeguarding procedures are externally validated and we work closely with the Safeguarding Board in Luton to ensure this is the case. During the year we undertook a major review and development of our safeguarding policy and training which has been disseminated throughout the charity.

Financial stability

Our work with young people must be underpinned by good management of our resources to ensure we can continue this work in the long term. Developing and diversifying new income streams is vital to ensure that we have greater financial stability. We believe this aspect of our organisation is every bit as critical as the impact of our direct work with young people.

Management of risk

Youthscape has a robust risk management policy and this is regularly reviewed by the Board of Trustees. We are determined to create an organisation that can withstand internal and external challenges and continue to deliver our vision and aims.

Recruitment and appointment of Trustees

New Trustees are approached depending on the skill base requirements of the charity and the experience of the individual. A process of informal and then formal interviews take place before any appointment is put to the Board and ratified.

Induction and Training of New Trustees

New Trustees are expected to familiarise themselves with the charity and the context within which it operates. They are also required to read the Charity Commission publication 'The Essential Trustee: What you need to know'. All trustees are also required to complete safeguarding training.

Financial Review

Total income in the year was £1,001,733 (2021: £1,045,683) and total expenditure £925,128 (2021: £1,040,471). There was a surplus for the year of £76,605 (2021: £5,212). Our annual conferences were transferred to Youthscape Events, on 2 September 2021, a company of which Youthscape is the sole member.

After the transfer of the accumulated conference reserves to Youthscape Events, unrestricted funds at the end of the year were £112,287 (2021: £350,400) with a further £338,205 (2021: £84,345) of designated funds. In 2021 the Trustees were holding £232,108 in principle for designated operating costs and designated property costs, and have decided to disclose this within the current year's accounts for clarity (Note 14). Adjusting the 2021 accounts for this, the unrestricted funds in 2021 would have been £118,292. Restricted funds were £33,441 (2021: £48,965) with property reserves of £2,731,156 (2021: £2,742,465). More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

Incoming resources from Charitable activities comprise of several activities. During the year we have been expanding two of our youthwork training courses for Church Leaders and Youth Workers, both voluntary and

employed. This is reflected in the increase in training income this year. Room hire income is made up of several elements; rental of our former office building, which is matched by lease costs; a regular room booking in Bute Mills; and ad hoc room bookings in Bute Mills. Ad hoc room bookings were still significantly suppressed throughout the year due to the pandemic. Income from resource sales includes sales from our online store and opportunities to sell resources at two major events.

Close to the year end we received some significant restricted and unrestricted donations which are for use over the next year. This results in a high cash balance as at the year end which has then been used in the charitable activities over the following months.

The trustees and financial team continued to work hard to control outgoings and, as a result, were able to maintain the charity's financial health during the year.

Reserves Policy

The Board of Trustees and the Leadership Team have agreed that developing an appropriate level of reserves is required in order to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- Meet unexpected costs like staff cover re illness, maternity leave, parental leave, and legal costs defending the charities interest.
- Replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them.
- Provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

The trustees have considered the requirements for reserves based on the main risks to funding. Youthscape's restricted activities are mainly supported by grant funding and these activities could be reviewed and potentially reduced if required. Reserves are therefore mainly required to cover unrestricted activities, and the trustees plans to maintain a level of unrestricted reserves of 3 months. The Board of Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries.

Investment policy and objectives

The trustees consider that the present policy of investing funds in a higher rate bank account offers the least risk in the current economic climate although interest rates continue to be very low.

Organisational structure

The Trustees take responsibility for:

- Ensuring compliance with the objects, purposes and values of Youthscape, and with its governing document.
- Setting or approving policies, plans and budgets to achieve those objectives, and monitoring performance against them.
- Ensuring the solvency, financial strength and good performance of Youthscape.
- Ensuring that Youthscape complies with charity and all other laws and regulations that are applicable to Youthscape.
- Dealing with the appointment (and if necessary the dismissal) of the Youthscape's chief executive.
- Setting and maintaining a framework of delegation and internal control.

- Agreeing or ratifying all policies and decisions on matters that might create significant risk to Youthscape, financial or otherwise.

The reference and administrative page lists those who served in this capacity.

The Leadership Team, led by the Chief Executive, implement Youthscape's strategic plan as an organisation, working closely with the Board of Trustees. Specific project and programme responsibilities are delegated to other members of staff as required.

Affiliations and Relationships

Youthscape is committed to working in partnership with other organisations to achieve the best possible outcomes for young people. Within Luton the charity works with a wide range of statutory and other organisations including schools, faith organisations, Bedfordshire Police and Children's Services. Nationally Youthscape partners with many other youth and mental health charities and it is actively pursuing increasing the number of these partners over the coming year.

Future Plans

The charity has a strategic plan to develop our impact over the next three years. It focuses on increasing training and support for churches and organisations throughout the UK to do more to serve young people in their communities. Our Launchpad and Youthscape Essentials training programmes, alongside our resources, are key to this strategy. At the same time we remain committed to expanding our direct work with young people in Luton and Bedfordshire, and our wider direct work with young people especially supporting their mental health. Our plan is also to expand the range of skills in our central team to increase our capacity in fundraising, communications and research.

Governing Document

Youthscape, is a Charitable Company limited by guarantee and therefore the Directors of the Company have no interest in the shares of the Company. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

Responsibilities of Trustees

The Trustees (who are also the directors of Youthscape Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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.

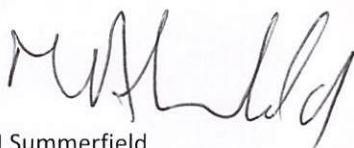
In so far as the Trustees are aware:

- 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, Higginson & Co (UK) Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

On behalf of the Trustees on 21/05/2023.



M Summerfield
Chair

Report of the Independent Auditors

We have audited the financial statements of Youthscape Limited (the 'charitable company') for the period ended 31st August 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, The Statement of Cash Flows 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 31st August 2021 and 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 of 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where

- the trustees' use the going concern basis of accounting in the preparation of the financial statements is not appropriate: or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

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 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

Opinion on 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

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

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.

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 the 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 or explanations we require for the audit: or
- the trustees are 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 relating 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.

Auditors' 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 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:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policy;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Company documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team, including tax regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty. These included compliance with Financial Conduct Authority regulation for the UK operating segment and compliance with local legislation.

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. This description forms part of our Report of the Auditors.

Use of our report

This report is 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.

Donald M Brown FCA (senior Statutory Auditor)
For and behalf of Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS

Date 21/5/2023


Higginson & Co (UK) Ltd

Statement of Financial Activities

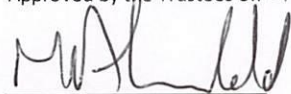
	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources:					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	2	453,532	397,761	851,293	853,317
Activities for generating funds :					
Investment income		33	-	33	23
Incoming resources from charitable activities:					
Grants and contracts	3	147,971	-	147,971	189,817
Incoming resources net of Bute Mills Campaign		601,536	397,761	999,297	1,043,157
Bute Mills property Income	4	-	2,436	2,436	2,526
Total Incoming Resources		601,536	400,197	1,001,733	1,045,683
Resources expended:					
Charitable activities	5	498,098	427,030	925,128	1,040,471
Total resources expended		498,098	427,030	925,128	1,040,471
Net movement in funds		103,438	(26,833)	76,605	5,212
Contribution to Youthscape Events		(87,692)	-	(87,692)	-
		15,746	(26,833)	(11,087)	5,212
Reconciliation of funds					
Total funds brought forward 1 September 2021	14	434,745	2,791,430	3,226,175	3,220,963
Total funds carried forward	14	450,491	2,764,597	3,215,088	3,226,175

Statement of Financial Position

	Notes	2022 £	2021 £
Fixed assets			
Land & Buildings	10	2,377,923	2,377,923
Fixtures & Fittings	10	366,444	421,260
Furniture and Equipment	10	6,117	11,873
Computer Equipment	10	29,817	13,517
		2,780,301	2,824,573
Current Assets			
Stock		63,537	55,694
Debtors	11	43,978	23,112
Cash at Bank and in hand		732,286	635,587
		839,801	714,393
Creditors (due within 1 year)	12	(405,014)	(312,791)
Net Current Assets		434,787	401,602
Net Assets	13	3,215,088	3,226,175
Unrestricted Funds:			
General	14	64,245	350,400
Designated	14	386,246	84,345
Restricted Funds:			
Restricted	14	81,483	48,965
Property	14	2,683,114	2,742,465
Total Funds		3,215,088	3,226,175

These accounts are prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities

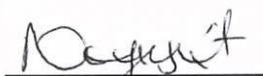
Approved by the Trustees on 21/05/2023 and signed on its behalf by:



Trustee

MA SUMMERFIELD

Name



Trustee

Nenadi Adamu

Name

Statement of Cash Flows

	2022 £	2021 £
Cash flow from operating activities		
Cash generated from operations	183,253	(3,670)
Net cash provided by (used in) operating activities	183,253	(3,670)
Cash flows from investing activities		
Purchase of fixed assets	(23,350)	(2,977)
Interest received	33	23
Cash flows from financing activities		
Creditor due to Youthscape Events	24,455	-
Contribution to Youthscape Events	(87,692)	-
Net cash provided by (used in) investing activities	(86,554)	(2,954)
Change in cash and cash equivalents in the reporting period	96,699	(6,624)
Cash and cash equivalents at the beginning of the reporting period	635,587	642,211
Cash and cash equivalents at the end of the reporting period	732,286	635,587



Notes to the statement of Cash Flows

Reconciliation of net income/(expenditure) to the net cash flow from operating activities

	2022 £	2021 £
Net Income/(expenditure) from the reporting period (as per the statement of financial activities)	76,605	5,212
Adjustments for		
Depreciation charges	67,622	97,674
Current assets written off	-	-
Interest received	(33)	(23)
Increase in stock	(7,843)	(1,141)
(Decrease)/Increase in debtors	(20,866)	(16,655)
(Increase)/Decrease in creditors	67,768	(88,737)
	183,253	(3,670)

Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared in accordance with 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 the financial statements have been prepared under the historical cost convention.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income

Charitable expenditure comprises those costs incurred by the charity in the delivery of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor area, per capita or estimated usage as set out in Note 4

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected life

Fixtures and fittings are 10% or 5% straight line

Furniture and equipment are 20% straight line

Computer rates are 25% straight line

(f) Stock

Stock of resources for sale are valued at the lower of cost and net realisable value. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

2. Donations and grants

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Arnold Clark Auto		1,000	1,000	
Anchor Trust	-	-	-	3,000
Anonymous	-	-	-	4,938
Benefact Trust (formerly Allchurches Trust)	-	10,000	10,000	17,490
BBC Children in Need	-	40,882	40,882	12,888
Bedfordshire & Luton Community Foundation	-	39,744	39,744	16,400
Christian Youth Challenge Trust	-	-	-	12,000
Garfield Weston Charitable Trust	50,000	-	50,000	-
Gale Family Charitable Trust	-	-	-	30,000
Gordon Cook Charitable Trust	-	6,375	6,375	8,834
GEM Trust	-	14,513	14,513	5,487
HAF - Active Luton	-	2,700	2,700	-
Heritage Lottery Fund	-	-	-	31,435
Hinchley Charitable Trust	-	10,001	10,001	5,000
Jerusalem Trust	100,000	-	100,000	10,000
Lancaster Foundation	-	-	-	40,000
Luton Borough Council	-	6,000	6,000	1,000
Luton SACRE	-	-	-	3,000
Maurice & Hilda Laing Trust	-	-	-	25,000
National Lottery - Awards for All	-	-	-	7,023
Neighbourhood Charitable Trust	-	-	-	1,100
Network for Social Change Charitable Trust	-	-	-	10,600
Purposes Trust	-	-	-	21,146
St James Place Foundation	-	2,057	2,057	47,304
Sir Halley Stewart Trust	-	18,587	18,587	13,940
Stewardship	-	12,269	12,269	47,000
The 29th May 1961 Charitable Trust	-	3,000	3,000	3,000
The AIM Foundation	-	14,583	14,583	27,083
The Amateurs Trust	-	35,000	35,000	30,885
The Connolly Foundation	100,000	15,727	115,727	136,212
The Co-op Foundation	-	24,630	24,630	-
The Hadley Trust	-	45,417	45,417	34,167
The Kirkby Laing Foundation	-	70,000	70,000	83,333
The Steel Charitable Trust	-	6,974	6,974	12,253
Wixamtree Trust	-	10,803	10,803	2,468
Donations from Individuals and churches	203,532	7,499	211,031	148,830
Other	-	-	-	500
	453,532	397,761	851,293	853,316

3. Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Behaviour & Tuition	549	-	549	3,246
Conference Income	620	-	620	16,745
Training income	44,175	-	44,175	11,000
Consultancy income	8,006	-	8,006	18,356
Resource sales	46,293	-	46,293	49,552
Coronavirus Job Retention Scheme income	714	-	714	54,004
Room Hire	47,614	-	47,614	36,914
	147,971	-	147,971	189,817

4. Donations and grants – Bute Mills

	Unrestricted	Restricted	2022 Total £	2021 Total £
Bute Mills Property Income:				
Donations from Individuals and churches	-	2,436	2,436	2,526
	-	2,436	2,436	2,526

5. Total resources expended

	Basis of allocation	Innovation	National	YS Luton	Research	Equipping Others	Governance	Total	Total
								2022	2021
		£	£	£	£	£	£	£	£
Costs directly allocated to activities									
Staff costs		58,200	77,251	174,075	55,190	45,991	-	410,707	551,168
Travel		109	3,759	1,004	204	468	-	5,544	2,080
Staff Training		902	1,576	3,712	762	-	-	6,952	1,076
Fundraising costs		6,367	3,183	22,683	-	-	-	32,233	26,992
Summer Camp		-	-	7,851	-	-	-	7,851	2,885
Resources and events		4,676	22,673	25,826	11,319	26,102	-	90,596	65,283
Training and conference		-	937	-	-	-	-	937	13,072
Website maintenance and development		45	2,484	961	158	288	-	3,936	12,442
Audit Fees		-	-	-	-	-	2,400	2,400	2,400
Legal and professional		-	-	12	-	-	7,755	7,767	5,629
Bank charges		-	85	924	-	-	-	1,009	317
		70,299	111,948	237,048	67,633	72,849	10,155	569,932	683,344
Support costs allocated to activities									
CEO and Core staff	D	16,486	47,086	35,851	10,275	10,275	7,170	127,143	159,802
Other office running costs	A	6,599	8,424	22,539	7,582	11,864	12,522	69,530	35,157
Team wide training	A	422	539	1,442	485	759	801	4,448	817
Printing, postage , stationery	B	357	893	1,429	357	357	179	3,572	1,932
Building, insurance and utilities	C	6,383	10,639	12,767	6,383	6,383	-	42,555	54,693
Building maintenance & repairs	C	6,049	10,082	12,098	6,049	6,049	-	40,327	7,052
Depreciation	B	10,143	16,905	20,287	10,143	10,143	-	67,621	97,674
		46,439	94,568	106,413	41,274	45,830	20,672	355,196	357,127
Total resources expended		116,738	206,516	343,461	108,907	118,679	30,827	925,128	1,040,471

Basis of allocation for support costs

A : Head count

C : Floor space

D : Estimated hours

6. Net incoming resources for the year

This is stated after charging:

Depreciation

Auditors' remuneration

2022	2021
£	£
67,622	97,674
2,400	2,400

7. Staff costs and numbers

	2022 £	2021 £
Salaries (Incl National Ins costs)	561,798	694,632
Pension Contributions	25,835	26,485
	587,633	721,117

No employee received emoluments of more than £60,000

Contributions in respect of the group money purchase pension scheme are charged to the statement of financial activities in the year in which they are due, representing the full year of the Charity's contributions

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

	2022	2021
Youthscape Luton	5.4	4.8
Youthscape Centre of Research	1.8	2.1
Innovation	1.6	2.1
National	2.0	1.7
NYMW	-	0.1
Satellites	-	3.2
Equipping Others	1.8	1.7
Administration and Support	3.0	3.3
CEO	1.0	1.0
	16.6	20.0

8. Trustee Remuneration & Related Party Transactions

No trustee received any remuneration in the year (2021 £nil). One trustee was reimbursed for expenses of £312 during the year (2021: £29).

9. Taxation

As a charity, Youthscape is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity

10. Tangible Fixed Assets

Cost

As at 1 September 2021

Additions in year

Disposals in year

As at 31 August 2022

Accumulated Depreciation

As at 1 September 2021

Charge for the year

Disposals in year

As at 31 August 2022

Net Book Value

As at 31 August 2022

As at 31 August 2021

Land & Buildings £	Fixtures & Fittings £	Furniture & Equipment £	Computer Equipment £	Total £
2,377,923	-	193,968	89,576	3,374,185
-	1,350	-	22,000	23,350
-	-	-	-	-
2,377,923	714,068	193,968	111,576	3,397,535
-	291,458	182,094	76,060	549,612
-	56,166	5,757	5,699	67,622
-	-	-	-	-
-	347,624	187,851	81,759	617,234
2,377,923	366,444	6,117	29,817	2,780,301
2,377,923	421,260	11,874	13,516	2,824,573

11. Debtors

Debtors

Debtors at 31 August

2022 £	2021 £
43,978	23,112
43,978	23,112

12. Creditors

Taxation and social security

Creditor to Youthscape Events

Creditors - income received in advance

Other creditors and accruals

Creditors at 31 August

2022 £	2021 £
12,327	14,483
24,455	-
320,101	248,890
48,131	49,418
405,014	312,791

13. Analysis of net assets between funds

Tangible fixed assets

Current assets

Current liabilities

Unrestricted Funds £	Restricted Funds £	Total Funds £
49,145	2,731,156	2,780,301
483,892	355,909	839,801
(82,546)	(322,468)	(405,014)
450,491	2,764,597	3,215,088

14. Movements in funds

Restricted Funds

Property Fund

Total Restricted Funds

Unrestricted Funds

Designated Operating Funds

Designated Events Funds

Designated Property and Maintenance Funds

Total Funds

At 1 Sept 2021 £	Transfers	Incoming Resources £	Outgoing Resources £	At 31 Aug 2022 £
48,965	-	397,761	(413,285)	33,441
2,742,465	-	2,436	(13,745)	2,731,156
2,791,430	-	400,197	(427,030)	2,764,597
350,400	(232,108)	441,563	(447,569)	112,287
-	150,000	40,000	-	190,000
84,345	-	99,059	(84,345)	99,059
-	82,108	20,914	(53,877)	49,146
3,226,175	-	1,001,733	(1,012,820)	3,215,088

Transfers

These reflect unrestricted funds at 1 September 2021 which the Board had previously considered to be designated and are now reflected as such in the current statutory accounts.

Purpose of restricted funds

These funds are for the specific purpose of supporting the activities associated with grant funding.

Property fund

This fund represents the cost of all land and buildings held by Youthscape.

Designated Events funds

These funds comprise unrestricted funds that have been designated by the trustees for specific purposes, being conference activities of the charity.

Designated Operating Funds

In 2021 the Board were holding £150k in principle for 3 months of operating costs of staffing costs of the charity. These had previously been shown in unrestricted funds. This has been expanded to 3 months of operating costs and the Board has now decided to disclose this policy within the current years accounts for clarity.

Designated Property and Maintenance funds

These funds comprise unrestricted funds that have been designated by the trustees for the specific purposes of maintaining the property in its current condition.

15. Significant Control

Youthscape has significant control over Youthscape Events Limited. All transactions are approved by the Board.

Youthscape is committed to supporting Youthscape Events for the foreseeable future. At the year end, Youthscape owed Youthscape Events Limited £24,455.

Accounts

REGISTERED COMPANY NUMBER : 3939801 (England and Wales)
REGISTERED CHARITY NUMBER : 10811754

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
TO 31st AUGUST 2021
FOR
YOUTHSCAPE LIMITED**

The logo for Youthscape, featuring the word "Youthscape" in a red, cursive script font. The 'Y' is large and stylized, with a long tail that loops under the 's'. The 'i' has a dot, and the 's' is a simple cursive flourish.

Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS



Reference and Administrative details

Registered Company number

3939801 (England and Wales)

Registered Charity number

10811754

Registered office

Youthscape Ltd
74 Bute Street
Luton
Bedfordshire
LU1 2EY

Trustees

Dr N Adamu
Mr A Course (appointed 29 March 2021)
Rev A Gardner
Rev T Lomax
Mrs A Smith (appointed 29 June 2021)
Mr M Summerfield

Bank

HSBC
63 George Street
Luton
Bedfordshire
LU1 2AP

Auditor

Mr D M Brown FCA
Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS



Contents

	Page
Reference and Administrative details	
Report of the Trustees of Youthscape	4
Report of the Independent Auditors	10
Statement of Financial Activities	13
Statement of Financial Position.....	14
Statement of Cash Flows	15
Notes to the statement of Cash Flows	16
Notes to the Financial Statements	17

Report of the Trustees of Youthscape

Introduction from the Chair

Youthscape is committed to young people both in Luton and across the UK. Through our direct work with young people, and through the resources we provide to other youth workers, we impact the lives of thousands of teenagers every day.

The pandemic has turned the lives of millions of children and young people upside down. Many are finding it hard to cope with isolation, a loss of routine, anxiety about the future, a disruption to their education, and in some cases difficult or traumatic experiences at home. We are immensely proud of the way the charity has been able to respond to these needs at such a difficult time. More than 70,000 students have completed our Thrive programme to support their mental wellbeing. Thousands of youth groups in churches across the UK have depended on the materials and inspiration provided by our team. We know there is still much to be done, but we are thankful for the opportunity to contribute at such a crucial time.

Our staff and volunteers have continued their work through these challenges, and we are grateful to them for their dedication and commitment. Youthscape now looks to the future to serve more young people and resource churches across the UK to do the same in their communities.

As a result, we are pleased to be able to present a report for the year ended 31st August 2021 that outlines the lasting impact Youthscape has been able to deliver through our direct work with young people, our research, and through the training and resources we provide to others.

Charitable Objectives

Youthscape develops innovative approaches to working with young people, especially those who are socially and emotionally disadvantaged. From its base in Luton, our work has gained a reputation for using new ways of working that engage young people and help them overcome personal challenges, such as being in care, those at risk of being NEET and those struggling with issues such as anxiety or self-harm, which are impacting them personally and educationally. These are shared widely through our national work offering training and resources to teachers, professionals and youth workers.

The charity is proud to have a strong reputation for child-centred work that is welcoming and engaging, as well as being rooted in good principles and practice. It works alongside a highly diverse population in Luton and has developed strong partnerships with the local authority, schools, faith groups and local businesses.

The objects of the charity are:

- (i) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (ii) relieving poverty, suffering and distress among young people by the provision of advice, counselling, information and support;
- (iii) advancing education by providing personal development programmes and courses for young people and by providing resources, training and advice to those working with them; and
- (iv) advancing the Christian faith by helping members of the public to develop spiritually, socially, emotionally and in their education, particularly but not exclusively young people and those working with young people.

Impact and Outcomes

Youthscape Centre for Research

The Centre provides qualitative and quantitative research to underpin the work of the charity and direct resources and projects to where we can be most effective. It also provides the framework for measuring and evaluating impact across the organisation. In the past year the Centre has published jointly with Tearfund 'Burning Down The House' a national study to understand the attitude of young people in the church towards climate change. The report attracted widespread interest from the national media and from major denominations where it continues to shape policy and practice. In addition, the Centre completed and published research on theological reflection among youth workers, attitudes to relationships and sex education in schools and young people's experience of youth work provision. In addition, work on 'Translating God' began - a ground-breaking three-year research project exploring the world of Gen Z, and their engagement with Christianity. The Centre also continued to publish its quarterly digest of research 'The Story' for the benefit of other charitable organisations.

Youthscape Centre for Innovation

Youthscape has continued to develop our practice and understanding in innovation, specifically the role of innovation in creating new models and programmes that meet the needs of young people. Major projects begun in this year have included 'Invited to Belong', a resource to guide youth workers to be better equipped to support young people with additional needs, developed in partnership with Urban Saints. A joint project with International Justice Mission also started development, with the aim of creating a major new interactive resource to engage young people to respond to modern day slavery. The team continued to provide support for youth leaders during lockdowns – with a new range of resources and support for working with young people online.

Luton programmes

The charity's work with young people in Luton faced considerable challenges as the pandemic continued through much of the year preventing access to schools and the closure of the drop-in facilities at Bute Mills. In the first half of the year, the team instead worked with schools to use the new 'Thrive' curriculum to support the mental health and wellbeing of students. A second series of resources was launched in the Spring term, providing materials for one-to-one and group work with young people facing particular challenges around their mental health, like anxiety and panic attacks. In the latter half of the year, some work in schools and at Bute Mills became possible, and we were able to provide much needed social space for Luton young people, as well as continue important programmes like Openhouse, our programme to engage young people who are socially isolated.

National programme

Our wider UK programmes and activities also faced challenges with the continued impact of the pandemic. Our national conference for youth workers due to take place in November was postponed, but a further online conference attracted more than 1,200 delegates, providing valuable income for our work and offering much-needed training and support for youth workers.

Our mental health project 'Headstrong' continued to grow in response to the enormous mental health needs generated by the pandemic. Our team continued to introduce new content and support for young people and also launched a series of resources for youth leaders to use in their own context. Our online serviced for young people who self-harm 'Alumina' saw a significant increase in requests for help from young people totalling just over 1,000 referrals over the course of the year.



Principle Capital Developments for the Year 2020-2021

There was no capital development during this period.

Strategic Planning and Sustainability

Youthscape is focused on building a sustainable organisation that can make an impact in the lives of young people for many years to come. In order to be able to successfully deliver our work, the Board, together with the Leadership Team, know that it is vital to develop strong foundations that include:

Clear vision and strategic plan with milestones

A comprehensive strategy and business plan is vital to enable us to achieve our vision. The CEO and Leadership Team work closely with the Board to develop this strategy and review progress.

Strong governance

Every organisation should be led and controlled by an effective Board of Trustees which collectively ensures delivery of its objects, sets its strategic direction and upholds its values. Youthscape's Board are collectively responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

Highly trained and motivated staff

Youthscape believe our staff are our most precious asset and we take their development seriously. As part of this commitment, staff are offered a wide range of in-house training as well as external CPD and regular staff retreats.

Effective safeguarding practice

The safety and well-being of young people, staff and volunteers is paramount. Our safeguarding procedures are externally validated and we work closely with the Safeguarding Board in Luton to ensure this is the case.

Financial stability

Our work with young people must be underpinned by good management of our resources to ensure we can continue this work in the long term. Developing and diversifying new income streams is vital to ensure that we have greater financial stability. We believe this aspect of our organisation is every bit as critical as the impact of our direct work with young people.

Management of risk

Youthscape has a robust risk management policy and this is regularly reviewed by the Board of Trustees. We are determined to create an organisation that can withstand internal and external challenges and continue to deliver our vision and aims.

Recruitment and appointment of Trustees

New Trustees are approached depending on the skill base requirements of the charity and the experience of the individual. A process of informal and then formal interviews take place before any appointment is put to the Board and ratified.



Induction and Training of New Trustees

New Trustees are expected to familiarise themselves with the charity and the context within which it operates. They are also required to read the Charity Commission publication 'The Essential Trustee: What you need to know'. All trustees are also required to complete safeguarding training.

Financial Review

Total income in the year was £1,045,683 (2020 £1,206,501) and total expenditure £1,040,471 (2020 £1,197,355). There was a surplus for the year of £5,211 (2020 £9,146). Unrestricted funds at the end of the year were £348,756 (2020 £148,324) with a further £85,988 (2020 £106,075) of designated funds for our annual conferences. Restricted funds were £48,965 (2020 £134,310) with property reserves of £2,742,465 (2020 £2,832,254). More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

The pandemic continued to negatively impact income to the charity. As with the previous year, external lettings of the building were largely cancelled and opportunities to sell resources at major events were curtailed. The trustees and financial team worked hard to reduce outgoings wherever possible and, as a result, were able to maintain the charity's financial health despite these challenges.

Reserves Policy

The Board of Trustees and the Leadership Team have agreed that developing an appropriate level of reserves is required in order to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- Meet unexpected costs like staff cover re illness, maternity leave, parental leave, and legal costs defending the charities interest.
- Replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them.
- Provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Youthscape plans to maintain a level of unrestricted reserves of 3 months. The Board of Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries.

Investment policy and objectives

The trustees consider that the present policy of investing funds in a higher rate bank account offers the least risk in the current economic climate although interest rates continue to be very low.

Organisational structure

The Trustees take responsibility for:

- Ensuring compliance with the objects, purposes and values of Youthscape, and with its governing document.
- Setting or approving policies, plans and budgets to achieve those objectives, and monitoring performance against them.
- Ensuring the solvency, financial strength and good performance of Youthscape.
- Ensuring that Youthscape complies with charity and all other laws and regulations that are applicable to Youthscape.
- Dealing with the appointment (and if necessary the dismissal) of the Youthscape's chief executive.
- Setting and maintaining a framework of delegation and internal control.
- Agreeing or ratifying all policies and decisions on matters that might create significant risk to Youthscape, financial or otherwise.

The reference and administrative page lists those who served in this capacity.

The Leadership Team, led by the Chief Executive, implement Youthscape's strategic plan as an organisation, working closely with the Board of Trustees. Specific project and programme responsibilities are delegated to other members of staff as required.

Affiliations and Relationships

Youthscape is committed to working in partnership with other organisations to achieve the best possible outcomes for young people. Within Luton the charity works with a wide range of statutory and other organisations including schools, faith organisations, Bedfordshire Police and Children's Services. Nationally Youthscape partners with many other youth and mental health charities and it is actively pursuing increasing the number of these partners over the coming year.

Future Plans

The charity is developing a new three year strategic plan to refocus our work post-pandemic and identify where and how we can be most effective in achieving our charitable objectives. We remain flexible, given the uncertainty that remains in relation to Covid-19, and the Board, the Chief Executive and the Leadership Team are working closely together to create a robust financial plan allowing for multiple contingencies and challenges.

The charity incorporated a wholly owned subsidiary company limited by guarantee, Youthscape Events, on 2nd September 2021 and is transferring the conference events activities into this company in 2021-22.

Governing Document

Youthscape, is a Charitable Company limited by guarantee and therefore the Directors of the Company have no interest in the shares of the Company. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

Responsibilities of Trustees

The Trustees (who are also the directors of Youthscape Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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.

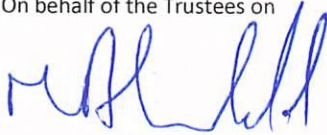
In so far as the Trustees are aware:

- 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, Higginson & Co (UK) Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

On behalf of the Trustees on



M Summerfield
Chair

24/5/22

Report of the Independent Auditors

We have audited the financial statements of Youthscape Limited (the 'charitable company') for the period ended 31st August 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, The Statement of Cash Flows 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 31st August 2021 and 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 of 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where

- the trustees' use the going concern basis of accounting in the preparation of the financial statements is not appropriate: or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

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 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



Opinion on 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

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

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.

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 the 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 or explanations we require for the audit: or
- the trustees are 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 relating 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.

Auditors' 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 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:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit response to risks identified

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policy;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Company documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team, including tax regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

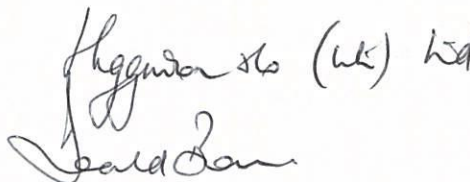
In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty. These included compliance with Financial Conduct Authority regulation for the UK operating segment and compliance with local legislation.

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. This description forms part of our Report of the Auditors.

Use of our report

This report is 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.

Donald M Brown FCA (senior Statutory Auditor)
 For and behalf of Higginson & Co (UK) Ltd
 Statutory Auditors
 3 Kensworth Gate
 200 - 204 High Street South
 Dunstable
 Bedfordshire
 LU6 3HS



Date

24/5/2022

Statement of Financial Activities

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources:					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	2	339,330	513,986	853,317	898,481
Activities for generating funds :					
Investment income		23	-	23	224
Incoming resources from charitable activities:					
Grants and contracts	3	189,817	-	189,817	303,670
Incoming resources net of Bute Mills Campaign		529,170	513,986	1,043,157	1,202,375
Bute Mills property Income	4	-	2,526	2,526	4,126
Total Incoming Resources		529,170	516,512	1,045,683	1,206,501
Resources expended:					
Charitable activities	5	348,825	691,647	1,040,471	1,197,355
Total resources expended		348,825	691,647	1,040,471	1,197,355
Net movement in funds		180,346	(175,134)	5,212	9,146
Reconciliation of funds					
Total funds brought forward 1 September 2020		254,399	2,966,564	3,220,963	3,211,817
Total funds carried forward		434,745	2,791,430	3,226,175	3,220,963

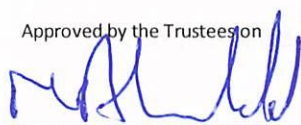
Statement of Financial Position

	Notes	2021 £	2020 £
Fixed assets			
Land & Buildings	10	2,377,923	2,377,923
Fixtures & Fittings	10	421,260	477,291
Furniture and Equipment	10	11,873	48,158
Computer Equipment	10	13,517	15,897
		2,824,573	2,919,269
Current Assets			
Stock		55,694	54,554
Debtors	11	23,112	6,458
Cash at Bank and in hand		635,587	642,211
		714,393	703,223
Creditors (due within 1 year)	12	(312,791)	(401,529)
Net Current Assets		401,602	301,694
Net Assets	13	3,226,175	3,220,963
Unrestricted Funds:			
General		350,400	148,324
Designated		84,345	106,075
Restricted Funds:			
Restricted		48,965	134,310
Property	14	2,742,465	2,832,254
Total Funds		3,226,175	3,220,963

These accounts are prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities

Approved by the Trustees on

and signed on its behalf by:



Trustee

MASUMI GREGG

Name

24/5/2022

24/5/2022



Trustee

Nenadi Adams

Name

24/5/2022

24/5/2022



Statement of Cash Flows

	2021 £	2020 £
Cash flow from operating activities		
Cash generated from operations	(3,670)	355,804
Net cash provided by (used in) operating activities	(3,670)	355,804
Cash flows from investing activities		
Purchase of fixed assets	(2,977)	(29,535)
Interest received	23	224
Cash flows from financing activities		
Loan repayments on Bute Mills	-	(11,186)
Net cash provided by (used in) investing activities	(2,954)	(40,497)
Change in cash and cash equivalents in the reporting period	(6,624)	315,307
Cash and cash equivalents at the beginning of the reporting period	642,211	326,904
Cash and cash equivalents at the end of the reporting period	635,587	642,211



Notes to the statement of Cash Flows

Reconciliation of net income/(expenditure) to the net cash flow from operating activities

	2021 £	2020 £
Net Income/(expenditure) from the reporting period (as per the statement of financial activities)	5,211	9,146
Adjustments for		
Depreciation charges	97,674	101,806
Current assets written off	-	1,630
Interest received	(23)	(224)
Increase in stock	(1,141)	(16,818)
(Decrease)/Increase in debtors	(16,654)	27,836
(Increase)/Decrease in creditors	(88,737)	232,428
	(3,670)	355,804

Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and applicable UK Accounting Standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income

Charitable expenditure comprises those costs incurred by the charity in the delivery of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.



All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor area, per capita or estimated usage as set out in Note 4

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected life

Fixtures and fittings are 10% or 5% straight line

Furniture and equipment are 20% straight line

Computer rates are 25% straight line

(f) Stock

Stock of resources for sale are valued at the lower of cost and net realisable value. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

2. Donations and grants

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Allder Trust	-	-	-	4,875
Anchor Trust	-	3,000	3,000	-
Anonymous	-	-	-	15,000
Benefact Trust (formerly Allchurches Trust)	-	17,490	17,490	25,100
BBC Children in Need	-	12,888	12,888	31,223
Bedfordshire & Luton Community Foundation	-	16,400	16,400	19,824
Childs Charitable Trust	-	4,938	4,938	5,062
Christian Youth Challenge Trust	-	12,000	12,000	(12,000)
Gale Family Charitable Trust	30,000	-	30,000	-
Gordon Cook Charitable Trust	-	8,834	8,834	-
GEM Trust	-	5,487	5,487	-
Heritage Lottery Fund	-	31,435	31,435	10,865
Hinchley Charitable Trust	-	5,000	5,000	20,000
Jerusalem Trust	10,000	-	10,000	21,583
John Apthorp Charity	-	-	-	15,072
Lancaster Foundation	-	40,000	40,000	-
Luton Borough Council ARG	-	1,000	1,000	-
Luton SACRE	-	3,000	3,000	-
Maurice & Hilda Laing Trust	25,000	-	25,000	15,000
Mrs B L Robinson Charitable Trust	-	-	-	15,000
National Lottery - Awards for All	-	7,023	7,023	2,977
Neighbourhood Charitable Trust	-	1,100	1,100	-
Network for Social Change Charitable Trust	-	10,600	10,600	-
Purposes Trust	-	21,146	21,146	44,228
St James Place Foundation	-	47,304	47,304	47,304
Sir Halley Stewart Trust	-	13,940	13,940	9,294
Stewardship	-	47,000	47,000	43,000
The 29th May 1961 Charitable Trust	-	3,000	3,000	-
The AIM Foundation	-	27,083	27,083	24,333
The Amateurs Trust	-	30,885	30,885	9,948
The Connolly Foundation	100,000	36,212	136,212	104,570
The Co-op Foundation	-	-	-	30,337
The Hadley Trust	-	34,167	34,167	16,667
The Kirkby Laing Foundation	25,000	58,333	83,333	70,000
The Steel Charitable Trust	-	12,253	12,253	9,878
Wixamtree Trust	-	2,468	2,468	20,000
Donations from Individuals and churches	148,830	-	148,830	269,192
Other	500	-	500	10,150
	339,330	513,986	853,316	898,481

3. Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Behaviour & Tuition	3,246	-	3,246	8,030
Conference Income	16,745	-	16,745	83,060
Training income	11,000	-	11,000	41,204
Consultancy income	18,356	-	18,356	31,298
Resource sales	49,552	-	49,552	46,025
Speaking / writing fees and other earned income	-	-	-	30,630
Coronavirus Job Retention Scheme income	54,004	-	54,004	-
Room Hire	36,914	-	36,914	63,423
	189,817	-	189,817	303,670

4. Donations and grants – Bute Mills

	Unrestricted	Restricted	2021 Total £	2020 Total £
Bute Mills Property Income:				
Donations from Individuals and churches	-	2,526	2,526	4,126
	-	2,526	2,526	4,126

5. Total resources expended

	Basis of allocation	Innovation	National	NYMW	Satellites	YS Luton	Research	Equipping Others	Governance	Total	Total
										2021	2020
		£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities											
Staff costs		92,355	84,467	-	122,109	148,369	69,416	34,452	-	551,168	493,708
Travel		298	1,157	-	163	364	58	40	-	2,080	10,888
Staff Training		250	55	-	23	654	-	94	-	1,076	7,450
Fundraising costs		5,398	2,699	-	-	18,895	-	-	-	26,992	5,817
Summer Camp		-	-	-	-	2,885	-	-	-	2,885	-
Resources and events		4,621	12,418	-	2,584	20,797	8,770	16,093	-	65,283	109,059
Training and conference		75	11,825	-	5	1,167	-	-	-	13,072	160,681
Website maintenance and development		-	9,050	-	1,619	1,485	-	288	-	12,442	35,979
Audit Fees		-	-	-	-	-	-	-	2,400	2,400	2,400
Legal and professional		-	-	-	-	-	-	-	5,629	5,629	10,829
Bank charges		-	-	-	17	300	-	-	-	317	480
		102,997	121,671	-	126,520	194,916	78,244	50,967	8,029	683,344	837,291
Support costs allocated to activities											
CEO and Core staff	D	13,380	39,754	21,371	15,981	39,954	7,991	13,380	7,991	159,802	133,353
Other office running costs	A	4,636	3,672	294	294	10,597	4,636	3,772	7,256	35,157	42,547
Team wide training	A	108	85	7	7	246	108	88	168	817	3,119
Printing, postage, stationery	B	184	460	92	92	736	92	184	92	1,932	4,359
Building, insurance and utilities	C	5,469	8,204	5,469	2,735	27,346	2,735	2,735	-	54,693	53,194
Building maintenance & repairs	C	705	705	705	353	3,526	705	353	-	7,052	21,686
Depreciation	B	27,907	27,907	-	-	-	27,907	13,953	-	97,674	101,806
		52,389	80,787	27,938	19,462	82,405	44,174	34,465	15,507	357,127	360,064
Total resources expended											
		155,386	202,458	27,938	145,982	277,321	122,419	85,432	23,536	1,040,471	1,197,355

Basis of allocation for support costs

A : Head count B : Usage

C : Floor space D : Estimated hours

6. Net incoming resources for the year

This is stated after charging:

Depreciation

Auditors' remuneration

2021	2020
£	£
97,674	101,806
2,400	2,400



7. Staff costs and numbers

	2021 £	2020 £
Salaries (Incl National Ins costs)	694,632	595,316
Pension Contributions	26,485	30,602
	721,117	625,918

No employee received emoluments of more than £60,000

Contributions in respect of the group money purchase pension scheme are charged to the statement of financial activities in the year in which they are due, representing the full year of the Charity's contributions

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

	2021	2020
Youthscape Luton	4.8	6.4
Youthscape Centre of Research	2.1	1.2
Innovation	2.1	3.3
National	1.7	2.1
NYMW	0.1	0.1
Satellites	3.2	1.0
Equipping Others	1.7	2.0
Administration and Support	3.3	2.4
CEO	1.0	1.0
	20.0	19.5

8. Trustee Remuneration & Related Party Transactions

One trustee was reimbursed for accommodation costs of £29 during the year (2020: £nil).

9. Taxation

As a charity, Youthscape is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

No tax charges have arisen in the charity

10. Tangible Fixed Assets

	Land & Buildings £	Fixtures & Fittings £	Furniture & Equipment £	Computer Equipment £	Total £
Cost					
As at 1 September 2020	2,377,923	712,718	193,968	86,598	3,371,207
Additions in year	-	-	-	2,978	2,978
Disposals in year	-	-	-	-	-
As at 31 August 2021	2,377,923	712,718	193,968	89,576	3,374,185
Accumulated Depreciation					
As at 1 September 2020	-	235,427	145,810	70,701	451,938
Charge for the year	-	56,031	36,284	5,359	97,674
Disposals in year	-	-	-	-	-
As at 31 August 2021	-	291,458	182,094	76,060	549,612
Net Book Value					
As at 31 August 2021	2,377,923	421,260	11,874	13,516	2,824,573
As at 31 August 2020	2,377,923	477,291	48,158	15,897	2,919,269

11. Debtors

Debtors

Debtors at 31 August

2021 £	2020 £
23,112	6,458
23,112	6,458

12. Creditors

Taxation and social security

Creditors - income received in advance

Creditors - loan received for refurbishment of Bute Mills

Other creditors and accruals

Creditors at 31 August

2021 £	2020 £
14,483	12,730
248,890	337,292
-	-
49,418	51,507
312,791	401,529

13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	33,143	2,791,430	2,824,573
Current assets	465,503	248,890	714,393
Current liabilities	(63,901)	(248,890)	(312,791)
	434,746	2,791,430	3,226,175

14. Movements in funds

	At 1 Sept 2020 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2021 £
Restricted Funds:	134,310	513,986	(599,331)	48,965
Property Fund:	2,832,254	2,526	(92,315)	2,742,465
Total Restricted Funds	2,966,564	516,512	(691,646)	2,791,430
Unrestricted Funds:	148,324	529,170	(327,094)	350,400
Designated Funds:	106,075	-	(21,730)	84,345
Total Funds	3,220,963	1,045,682	(1,040,470)	3,226,175

Designated funds

These funds comprise unrestricted funds that have been set aside by the trustees for specific purposes, being conference activities of the charity

Purpose of restricted funds

These funds are for the specific purpose of supporting the activities associated with grant funding.

Property fund

This fund represents the cost of all land and buildings held by Youthscape

YOUTHSCAPE

England & Wales - Charity number 1081754

Accounts

REGISTERED COMPANY NUMBER : 3939801 (England and Wales)
REGISTERED CHARITY NUMBER : 10811754

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
TO 31st AUGUST 2020
FOR
YOUTHSCAPE LIMITED**

The logo for Youthscape, written in a red, cursive script font. The word 'Youthscape' is written in a fluid, handwritten style with a large, sweeping 'Y' and a long, horizontal tail on the 'e'.

Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS



Reference and Administrative details

Registered Company number

3939801 (England and Wales)

Registered Charity number

10811754

Registered office

Youthscape Ltd
74 Bute Street
Luton
Bedfordshire
LU1 2EY

Trustees

Mr A Beale
Dr N Adamu
Rev A Gardner
Rev T Lomax
Mr M Summerfield

Bank

HSBC
63 George Street
Luton
Bedfordshire
LU1 2AP

Auditor

Mr D M Brown FCA
Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS



Contents

Page

Reference and Administrative details

Report of the Trustees of Youthscape 4

Report of the Independent Auditors 10

Statement of Financial Activities 13

Statement of Financial Position 14

Statement of Cash Flows 15

Notes to the statement of Cash Flows 16

Notes to the Financial Statements 17

Report of the Trustees of Youthscape

Introduction from the Chair

Young people and their welfare are at the heart of our society and our communities. Youthscape continues to serve and work alongside young people across the UK from diverse backgrounds, ethnicities and faiths, and those who support them. It is our privilege to be able to do this and this last year, despite the challenges of the coronavirus pandemic, has been no exception.

In the context of the pandemic, Youthscape has faced growing and urgent needs in young people, at the same time as navigating a challenging financial situation. We are proud that the charity has been able to operate in such difficult times and deliver such a high standard of services both in Luton and Bedfordshire, and the UK. We are grateful to our funders who have allowed us flexibility in delivering programmes and providing additional financial support where needed.

We also pay tribute to the staff and volunteers in the organisation, who have worked tirelessly to support young people and equip youth workers and other professionals to do the same. Their commitment to the vision and aims of Youthscape has been critical to the charity navigating such a demanding year.

As a result we are pleased to be able to present a report for the year ended 31st August 2020 that outlines the lasting impact Youthscape has been able to deliver through our direct work with young people, our research, and through the training and resources we provide to others working with adolescents.

We are pleased to present this report with financial statements for the year ended 31st August 2020.

Charitable Objectives

Youthscape develops innovative approaches to working with young people, especially those who are socially and emotionally disadvantaged. From its base in Luton, our work has gained a reputation for using new ways of working that engage young people and help them overcome personal challenges, such as being in care, those at risk of being NEET and those struggling with issues such as anxiety or self-harm, that are impacting them personally and educationally. These are shared widely through our national work offering training and resources to teachers, professionals and youth workers.

The charity is proud to have a strong reputation for child-centred work that is welcoming and engaging, as well as being rooted in good principles and practice. It works alongside a highly diverse population in Luton and has developed strong partnerships with the local authority, schools, faith groups and local businesses.

The objects of the charity are:

- (i) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (ii) relieving poverty, suffering and distress among young people by the provision of advice, counselling, information and support;
- (iii) advancing education by providing personal development programmes and courses for young people and by providing resources, training and advice to those working with them; and

- (iv) advancing the Christian faith by helping members of the public to develop spiritually, socially, emotionally and in their education, particularly but not exclusively young people and those working with young people.

Impact and Outcomes

Youthscape Centre for Research

The Centre provides qualitative and quantitative research to underpin the work of the charity and direct resources and projects to where we can be most effective. It also provides the framework for measuring and evaluating impact across the organisation. During this year, the Centre published 'We Do God', a significant new piece of research drawing on existing literature, a survey of 235 youth workers and 13 case studies, to explore the key role of Christian practice in contemporary youth ministry. A partnership project with Tear Fund to explore the attitude of young people within the church towards climate change was also commissioned. Between March and August, the team also carried out valuable research work in understanding the impact of the pandemic on youth work provision and on the lives of young people. The Centre also published its quarterly digest of research 'The Story' for the benefit of other charitable organisations.

Youthscape Centre for Innovation

Youthscape has continued to develop our practice and understanding in innovation, specifically the role of innovation in creating new models and programmes that meet the needs of young people. The team published a number of new resources to support young people in the context of lockdown and the coronavirus pandemic, including a programme using art and creative activities to develop resilience and emotional wellbeing. They also created a COVID-19 online resource hub, launched in early April, where youth workers could find a comprehensive directory of support, resources, ideas and stories about supporting young people during the pandemic. This hub proved to be very much in demand in the months that followed with more than 8,000 downloads monthly.

Luton programmes

From the beginning of the year, the Luton team offered programmes and support to young people at Bute Mills, in the local community and in schools. Emotional and mental wellbeing remained a high priority and much of the work addressed these and related issues.

Our team faced a particular challenge during lockdown with the closure of schools and practical impossibility of running many, if not all, our programmes. In response, the team adapted quickly and launched a partnership of more than 20 local youth organisations and charities to work together to meet the immediate needs of local young people. 'Cook with Youthscape' became the first of these programmes, giving agency to young people who were keen to help their families and communities by cooking meals – with more than 12,000 served in 8 weeks.

Towards the end of the year, the team worked to develop a curriculum for schools to address the mental and emotional challenges posed by the pandemic. Young people aged 12 to 24 have been identified by research as the age group most at risk from poor mental health. In response the team created 'Thrive' a comprehensive programme for schools to offer students on their return in September. More than 25,000 students will have participated in the programme in the first half of the new term.

National programmes

Like many of our programmes, the training and support we offer to youth workers was impacted by the pandemic. For the latter half of the year, we have not been able to offer training and other events as normal. Instead our national team developed and delivered an online conference with more than 10,000 youth worker delegates in July 2020, addressing the challenges of the COVID-19 pandemic.

A significant development for the year has been the launch of Headstrong, a new mental health service for young people, designed to give advice and support for those aged 11 to 19. The project operates through an innovative website and is designed to give young people access to advice from trained medical professionals as well as youth workers. Additional funding in response to the pandemic, meant the project development could be accelerated and the service launched on September 1st 2020.

Principle Capital Developments for the Year 2019-2020

There was no capital development during this period.

Strategic Planning and Sustainability

Youthscape is focused on building a sustainable organisation that can make an impact in the lives of young people for many years to come. In order to be able to successfully deliver our work, the Board, together with the Leadership Team, know that it is vital to develop strong foundations that include:

Clear vision and strategic plan with milestones

A comprehensive strategy and business plan is vital to enable us to achieve our vision. The CEO and Leadership Team work closely with the Board to develop this strategy and review progress.

Strong governance

Every organisation should be led and controlled by an effective Board of Trustees which collectively ensures delivery of its objects, sets its strategic direction and upholds its values. Youthscape's Board are collectively responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

Highly trained and motivated staff

Youthscape believe our staff are our most precious asset and we take their development seriously. As part of this commitment, staff are offered a wide range of in-house training as well as external CPD and regular staff retreats.

Effective safeguarding practice

The safety and well-being of young people, staff and volunteers is paramount. Our safeguarding procedures are externally validated and we work closely with the Safeguarding Board in Luton to ensure this is the case.

Financial stability

Our work with young people must be underpinned by good management of our resources to ensure we can continue this work in the long term. Developing and diversifying new income streams is vital to ensure that we have greater financial stability. We believe this aspect of our organisation is every bit as critical as the impact of our direct work with young people.

Management of risk

Youthscape has a robust risk management policy and this is regularly reviewed by the Board of Trustees. We are determined to create an organisation that can withstand internal and external challenges and continue to deliver our vision and aims.

Recruitment and appointment of Trustees

New Trustees are approached depending on the skill base requirements of the charity and the experience of the individual. A process of informal and then formal interviews take place before any appointment is put to the Board and ratified.

Induction and Training of New Trustees

New Trustees are expected to familiarise themselves with the charity and the context within which it operates. They are also required to read the Charity Commission publication 'The Essential Trustee: What you need to know'. All trustees are also required to complete safeguarding training.

Financial Review

Total income in the year was £1,206,501 (2019 £1,162,012) and total expenditure £1,197,355 (2019 £1,148,441). There was a surplus for the year of £9,146. Unrestricted funds at the end of the year were £148,324 with a further £106,075 designated funds for our annual conferences. Restricted funds were £134,310 with property reserves of £2,832,254. More detailed information regarding income and expenditure can be found in the Notes to the Financial Statements.

The outbreak of Covid in early 2020 has necessitated a number of changes to planning and procedures in the short and medium term. Continued support to young people, schools and the youth work community remain our priority. Entry to the building is currently restricted as per current guidelines. As a result external lettings income has decreased although government support schemes and careful financial management has meant that the reserves are currently being maintained. The trustees and finance teams are reviewing the situation on a constant basis.

Reserves Policy

The Board of Trustees and the Leadership Team have agreed that developing an appropriate level of reserves is required in order to:

- Meet contractual liabilities should the charity have to close. This includes redundancy pay, amounts due to creditors and commitments under leases.
- Meet unexpected costs like staff cover re illness, maternity leave, parental leave, and legal costs defending the charities interest.
- Replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them.
- Provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.

Youthscape plans to maintain a level of unrestricted reserves of 3 months. The Board of Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries.

Investment policy and objectives

The trustees consider that the present policy of investing funds in a higher rate bank account offers the least risk in the current economic climate although interest rates continue to be very low.

Organisational structure

The Trustees take responsibility for:

- Ensuring compliance with the objects, purposes and values of Youthscape, and with its governing document.
- Setting or approving policies, plans and budgets to achieve those objectives, and monitoring performance against them.
- Ensuring the solvency, financial strength and good performance of Youthscape.
- Ensuring that Youthscape complies with charity and all other laws and regulations that are applicable to Youthscape.
- Dealing with the appointment (and if necessary the dismissal) of the Youthscape's chief executive.
- Setting and maintaining a framework of delegation and internal control.
- Agreeing or ratifying all policies and decisions on matters that might create significant risk to Youthscape, financial or otherwise.

The reference and administrative page lists those who served in this capacity.

The Leadership Team, led by the Chief Executive, implement Youthscape's strategic plan as an organisation, working closely with the Board of Trustees. Specific project and programme responsibilities are delegated to other members of staff as required.

Affiliations and Relationships

Youthscape is committed to working in partnership with other organisations to achieve the best possible outcomes for young people. Within Luton the charity works with a wide range of statutory and other organisations including schools, faith organisations, Bedfordshire Police and Children's Services. Nationally Youthscape partners with many other youth and mental health charities and it is actively pursuing increasing the number of these partners over the coming year.

Future Plans

The current impact of the coronavirus pandemic means the charity must be more flexible and agile than ever, responding to the needs of young people and a changing financial environment. To that end we will be pausing projects that cannot operate under social distancing or other restrictions and concentrating on work where we can have the greatest impact for the benefit of young people.

As a charity we are mindful of the ongoing financial challenges likely to persist for the coming year or longer. As a consequence we have developed a robust financial plan allowing for multiple contingencies and challenges. Our focus is on enabling the charity to continue to operate, and on supporting the needs of young people in whatever way possible.

Governing Document

Youthscape, is a Charitable Company limited by guarantee and therefore the Directors of the Company have no interest in the shares of the Company. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

Responsibilities of Trustees

The Trustees (who are also the directors of Youthscape Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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.

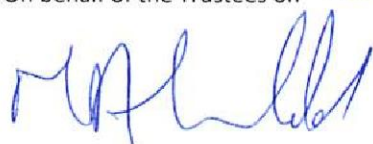
In so far as the Trustees are aware:

- 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, Higginson & Co (UK) Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

On behalf of the Trustees on 22 December 2020.



M Summerfield
Chair

Report of the Independent Auditors

We have audited the financial statements of Youthscape Limited (the 'charitable company') for the period ended 31st August 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position, The Statement of Cash Flows 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 31st August 2020 and 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 of 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where

- the trustees' use the going concern basis of accounting in the preparation of the financial statements is not appropriate: or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

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 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

Opinion on 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

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

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.

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 the 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 or explanations we require for the audit: or
- the trustees are 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 relating 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

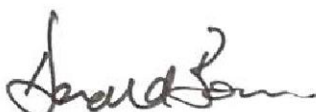
Our objectives are to obtain reasonable reassurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but it 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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. This description forms part of Our Report of the Independent Auditors

Use of our report

This report is 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.

Donald M Brown FCA (Senior Statutory Auditor)
For and behalf of Higginson & Co (UK) Ltd
Statutory Auditors
3 Kensworth Gate
200 - 204 High Street South
Dunstable
Bedfordshire
LU6 3HS


Higginson & Co (UK) Ltd

Date 22/12/2020.

Statement of Financial Activities

for the year ended 31 August 2020 - including Income and Expenditure Account

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Incoming resources:					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	2	369,477	529,005	898,481	833,056
Activities for generating funds :					
Investment income		224		224	177
Incoming resources from charitable activities:					
Grants and contracts	3	303,670	0	303,670	323,992
Incoming resources net of Bute Mills Campaign		673,371	529,005	1,202,375	1,157,225
Bute Mills property Income	4	0	4,126	4,126	4,787
Total Incoming Resources		673,371	533,131	1,206,501	1,162,012
Resources expended:					
Charitable activities	5	581,013	616,342	1,197,355	1,148,441
Total resources expended		581,013	616,342	1,197,355	1,148,441
Net movement in funds		92,358	(83,211)	9,146	13,572
Reconciliation of funds					
Total funds brought forward 1 September 2019		162,042	3,049,776	3,211,817	3,198,246
Total funds carried forward		254,399	2,966,564	3,220,963	3,211,817

Statement of Financial Position

Balance Sheet as at 31 August 2020

	Notes	2020 £	2019 £
Fixed assets			
Land & Buildings	10	2,377,923	2,377,923
Fixtures & Fittings	10	477,291	508,950
Furniture and Equipment	10	48,158	85,040
Computer Equipment	10	15,897	21,257
		2,919,269	2,993,171
Current Assets			
Stock		54,554	37,736
Debtors	11	6,458	34,294
Cash at Bank and in hand		642,212	326,904
		703,224	398,934
Creditors (due within 1 year)	12	(401,529)	(180,287)
Net Current Assets		301,694	218,646
Net Assets	13	3,220,963	3,211,817
Unrestricted Funds:			
General		148,324	127,046
Designated		106,075	34,996
Restricted Funds:			
Restricted		134,310	133,595
Property	14	2,832,254	2,916,180
Total Funds		3,220,963	3,211,817

These accounts are prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities

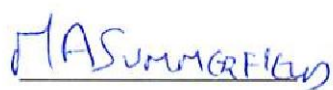
Approved by the Trustees on 22/12/2020 and signed on its behalf by:



Trustee



Trustee




Statement of Cash Flows

for the year ended 31 August 2020

	2020 £	2019 £
Cash flow from operating activities		
Cash generated from operations	355,806	2,425
Net cash provided by (used in) operating activities	355,806	2,425
Cash flows from investing activities		
Purchase of fixed assets	(29,535)	(8,315)
Interest received	224	177
Cash flows from financing activities		
Loan repayments on Bute Mills	(11,186)	(16,392)
Net cash provided by (used in) investing activities	(40,497)	(24,530)
Change in cash and cash equivalents in the reporting period	315,308	(22,105)
Cash and cash equivalents at the beginning of the reporting period	326,904	349,009
Cash and cash equivalents at the end of the reporting period	642,212	326,904

Notes to the statement of Cash Flows

for the year ended 31 August 2020

Reconciliation of net income/(expenditure) to the net cash flow
from operating activities

	2020 £	2019 £
Net Income/(expenditure) from the reporting period (as per the statement of financial activities)	9,146	13,572
Adjustments for		
Depreciation charges	101,806	71,898
Current assets written off	1,630	0
Interest received	(224)	(177)
Increase in stock	(16,818)	(4,498)
Increase in debtors	27,836	(2,605)
Decrease in creditors	232,428	(75,765)
	355,806	2,425

Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and applicable UK Accounting Standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income

Charitable expenditure comprises those costs incurred by the charity in the delivery of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor area, per capita or estimated usage as set out in Note 4

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected life

Fixtures and fittings are 10% or 5% straight line

Furniture and equipment are 20% straight line

Computer rates are 25% straight line

(f) Stock

Stock of resources for sale are valued at the lower of cost and net realisable value. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

2. Donations and grants

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
All Churches Trust		25,100	25,100	19,770
Alder Trust		4,875	4,875	4,996
Anonymous		15,000	15,000	15,000
BBC Children in Need		31,223	31,223	43,325
Bedfordshire & Luton Community Foundation		19,824	19,824	8,000
BIG Lottery		0	0	112,731
Childs Charitable Trust		5,062	5,062	5,000
Christian Youth Challenge Trust		(12,000)	-12,000	12,000
Comic Relief		0	0	20,189
Comic Relief - Sustainability Fund		0	0	48,000
GEM Trust		0	0	19,125
Heritage Lottery Fund		10,865	10,865	0
Hinchley Charitable Trust		20,000	20,000	15,000
Jerusalem Trust		21,583	21,583	54,646
John Apthorp Charity		15,072	15,072	0
Maurice & Hilda Laing Trust		15,000	15,000	0
Mrs B L Robinson Charitable Trust		15,000	15,000	0
National Lottery - Awards for All		2,977	2,977	10,000
Purposes Trust		44,228	44,228	29,124
St James Place Foundation		47,304	47,304	45,913
Sir Halley Stewart Trust		9,294	9,294	0
Stewardship		43,000	43,000	0
TBF & KL Thompson		0	0	4,000
The AIM Foundation		24,333	24,333	9,000
The Amateurs Trust		9,948	9,948	35,000
The Connolly Foundation	100,000	4,570	104,570	100,000
The Co-op Foundation		30,337	30,337	34,452
The Hadley Trust		16,667	16,667	58,333
The Kirkby Laing Foundation		70,000	70,000	0
The Steel Charitable Trust		9,878	9,878	14,580
Wixamtree Trust		20,000	20,000	12,685
Donations from Individuals and churches	268,477	715	269,192	97,241
Other	1,000	9,150	10,150	4,946
	369,477	529,005	898,481	833,056

Note: Christian Youth Challenge Trust grant had to be returned as we were unable to run the event in Aug 2020

3. Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Behaviour & Tuition	8,030		8,030	9,955
Residentials		0	0	2,345
Conference Income	83,060		83,060	109,591
Training income	41,204		41,204	38,074
Consultancy income	31,298		31,298	26,300
Resource sales	46,025		46,025	55,632
Speaking / writing fees and other earned income	30,630		30,630	1,281
Room Hire	63,423		63,423	80,815
	303,670	0	303,670	323,992

4. Donations and grants – Bute Mills

	Unrestricted	Restricted	2020 Total £	2019 Total £
Bute Mills Property Income:				
Donations from Individuals and churches	0	4,126	4,126	4,787
	0	4,126	4,126	4,787

5. Total resources expended

		Basis of allocation	Innovation	National	NYMW	Satellites	YS Luton	Research	Equipping Others	Governance	Total	Total
			£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities												
Staff costs		91,848	66,237	2,589	37,488	178,841	65,925	50,781	0		493,708	490,012
Travel		478	1,193	6,790	967	1,413	47	0	0		10,888	25,079
Staff Training		870	3,220	0	68	2,668	625	0	0		7,450	1,666
Fundraising costs		1,163	582	0	0	4,072	0	0	0		5,817	3,523
Summer Camp		0	0	0	0	0	0	0	0		0	6,667
Resources and events		4,107	29,000	4,052	69	33,287	14,812	23,731	0		109,059	113,065
Training and conference		6,076	732	109,884	37,378	283	0	6,327	0		160,680	108,834
Website maintenance and development		265	30,750	1,831	1,520	1,325	0	288	0		35,979	7,608
Audit Fees		0	0	0	0	0	0	0	2,400		2,400	2,000
Legal and professional		0	640	0	0	0	0	0	10,189		10,829	2,080
Bank charges		0	0	68	0	329	0	83	0		480	1,122
		104,808	132,354	125,214	77,489	222,217	81,409	81,211	12,589		837,291	761,655
Support costs allocated to activities												
CEO and Core staff	D	10,780	34,338	17,447	13,335	33,338	6,668	10,780	6,668		133,354	180,917
Other office running costs	A	7,978	5,077	242	242	15,472	2,901	4,835	5,802		42,547	52,036
Team wide training	A	585	372	18	18	1,134	213	354	425		3,119	4,735
Printing, postage , stationery	B	415	1,038	208	208	1,661	208	415	208		4,359	5,092
Building, insurance and utilities	C	5,319	7,979	5,319	2,660	26,597	2,660	2,660	0		53,194	57,174
Building maintenance & repairs	C	2,169	2,169	2,169	1,084	10,843	2,169	1,084	0		21,686	13,829
Vehicle costs	B	0	0	0	0	0	0	0	0		0	1,105
Depreciation	B	29,088	29,088	0	0	0	29,088	14,544	0		101,806	71,898
		56,333	80,060	25,402	17,546	89,044	43,905	34,672	13,102		360,064	386,786
Total resources expended		161,140	212,414	150,616	95,036	311,261	125,314	115,882	25,692		1,197,355	1,148,441

Basis of allocation for support costs

A : Head count B : Usage

C : Floor space D : Estimated hours

6. Net incoming resources for the year

This is stated after charging:

Depreciation

Auditors' remuneration

2020	2019
£	£
101,806	71,898
2,400	2,000

7. Staff costs and numbers

Salaries (Incl National Ins costs)

Pension Contributions

2020 £	2019 £
595,316	646,502
30,602	25,184
625,917	671,686

No employee received emoluments of more than £60,000

Contributions in respect of the group money purchase pension scheme are charged to the statement of financial activities in the year in which they are due, representing the full year of the Charity's contributions

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

Youthscape Luton

Youthscape Centre of Research

Innovation

National

NYMW

Satellites

Equipping Others

Administration and Support

CEO

2020	2019
6.4	7.8
1.2	0.5
3.3	2.4
2.1	3.6
0.1	0.2
1.0	0.0
2.0	1.5
2.4	3.7
1.0	1.0
19.5	20.7

8. Trustee Remuneration & Related Party Transactions

No trustees received any remuneration or travel costs in either year

9. Taxation

As a charity, Youthscape is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

No tax charges have arisen in the charity

10. Tangible Fixed Assets

	Land & Buildings £	Fixtures & Fittings £	Furniture & Equipment £	Computer Equipment £	Total £
Cost					
As at 1 September 2019	2,377,923	695,652	192,222	79,748	3,345,545
Additions in year	0	19,395	1,745	8,394	29,535
Disposals in year	0	(2,329)	0	(1,544)	(3,874)
As at 31 August 2020	2,377,923	712,718	193,968	86,598	3,371,207
Accumulated Depreciation					
As at 1 September 2019		186,702	107,182	58,491	352,375
Charge for the year		49,424	38,628	13,755	101,806
Disposals in year		(699)	0	(1,544)	(2,243)
As at 31 August 2020		235,427	145,810	70,701	451,938
Net Book Value					
As at 31 August 2020	2,377,923	477,291	48,158	15,897	2,919,269
As at 31 August 2019	2,377,923	508,950	85,040	21,257	2,993,171

11. Debtors

	2020 £	2019 £
Debtors	6,458	34,294
Debtors at 31 August	6,458	34,294

12. Creditors

	2020 £	2019 £
Taxation and social security	12,730	13,555
Creditors - income received in advance	337,292	145,647
Creditors - loan received for refurbishment of Bute Mills	0	11,186
Other creditors and accruals	51,507	9,899
Creditors at 31 August	401,529	180,287

13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	15,897	2,903,372	2,919,269
Current assets	302,739	400,484	703,224
Current liabilities	(64,237)	(337,292)	(401,529)
	254,399	2,966,564	3,220,963

14. Movements in funds

	At 1 Sept 2019 £	Incoming Resources £	Outgoing Resources £	At 31 Aug 2020 £
Restricted Funds:	133,595	529,005	(528,290)	134,310
Property Fund:	2,916,180	4,126	(88,052)	2,832,254
Total Restricted Funds	3,049,776	533,131	(616,342)	2,966,564
Unrestricted Funds:	127,046	402,391	(381,113)	148,324
Designated Funds:	34,996	270,979	(199,900)	106,075
Total Funds	3,211,817	1,206,501	(1,197,355)	3,220,963

Purpose of restricted funds

These funds are for the specific purpose of supporting the activities associated with grant funding.

Property fund

This fund represents the cost of all land and buildings held by Youthscape