

Youth Work Unit - Yorkshire & The Humber

Charity number 1096951

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Youth Work Unit - Yorkshire & The Humber

Annual Report and Financial Statements for the year ended 31 March 2021

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 11

Prepared by West Yorkshire Community Accounting Service

Youth Work Unit - Yorkshire & The Humber

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Sofia Mahmood	Chair	
David Sharp	Company Secretary	
Graham Griffiths	Director	
Gillian Shepherd	Finance Director	
Debbie Burton	Director	
Carol Stone	Director	
Philip Jackson	Director	Resigned 12 August 2020
Christine Smith	Director	
Kevin Jeffrey	Director	
Charity number	1096951	Registered in England and Wales

Registered and principal address

Stringer House
34 Lupton Street
Hunslet, Leeds
LS10 2QW

Bankers

The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Independent examiner

Claire Welling

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) which converted from a charitable company on 10 February 2021.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Youth Work Unit - Yorkshire & The Humber

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

The objects of the CIO are to promote charitable purposes for the benefit of young people in the Yorkshire and Humberside Region, in particular but not exclusively:

To advance the education of young people and others who work with young people through the provision of training events, conferences and other events.

To promote and share best practice in the field of youth work including the co-ordination of work on quality standards.

To work with other agencies including regional and national bodies to improve services and image of young people.

The charity's main activities

The YWU - Y&H is a support and development regional infrastructure body focused on youth work and works with independent, voluntary sector and LA providers to offer strategic support. The YWU also supports a young people's regional voice and influence group - Youth Voice Yorkshire and the Humber.

Public benefit statement

The objects of the company are to promote charitable purposes for the benefit of young people in the Yorkshire and Humberside region.

Achievements and performance

The Youth Work Unit has continued to support the Region's Youth Sector and delivered against a number of contracts with external bodies.

- * Represented the sector at a range of national forums, including the Education Training and Skills Board & National Safeguarding Hub.
- * Producing in the Loop.
- * Facilitated regional Sector Leads and Practitioners Networks, enabling the sharing of good practice and development including
 - Worked with the Children in and leaving care (CILC) Workers Network to support two regional CILC council events.
 - Worked with the regional LGBT+ networks for both workers and young people in the region and supported five youth pride events.

Youth Voice work

- * Delivered a 26 week voice programme, and monthly conventions; with young people from the region to facilitate their participation in the National Sitting; and various other events across the region and nationally, including the National Young Inspectors programme.
- * Facilitated the development of the WY&H Youth Collective, and Tackling Hate Crime programme and Regional Youth Climate Assembly.
- * Training – delivering training across the region, including Cyber Security and online safety, Youth Work Practice, Leadership Skills.
- * Facilitated both the National and Regional Group of the Trainers Network.
- * Eurodesk – promoting opportunities for young people from the region to take part in international events and experiences.
- * Measuring Impact – facilitating the network in this region and offering training and support.

Youth Work Unit - Yorkshire & The Humber

Trustees' report (continued) for the year ended 31 March 2021

Financial review

The net income for the year was £35,795, including net income of £15,065 on unrestricted funds and net income of £20,730 on restricted funds.

The trustees have reviewed the situation regarding the level of reserves at the year end and have opened two additional bank accounts which will earn interest and also remove the exposure to any one bank's failure to that within the Financial Services Compensation Scheme limits.

Impact of Corona virus

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £101,986.

The Youth Work Unit Yorkshire and the Humber monitors its reserves three times a year through income and expenditure forecasts produced for the Board. Should the situation arise where reserves reach a level of £30,000 or lower, the Board will meet to consider the viability of the organisation in order to ensure that its obligations can be met. In addition, should the reserves reach a figure of £60,000 or more, this will trigger a discussion at the following meeting of the Board, where the level of reserves will be reviewed.

Our reserves have been particularly high this year mainly due to the pandemic. We have been unable to do the usual face to face meetings or training therefore associated costs have been minimal. Due to the level of reserves we are now able to contemplate restructuring the organization with the addition of three more staff.

Signed on behalf of the board of trustees on 22/10/2021

Signed: Sofia Mahmood

Youth Work Unit - Yorkshire & The Humber

Independent examiner's report to the trustees of Youth Work Unit - Yorkshire & The Humber

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Claire Welling

26/10/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Youth Work Unit - Yorkshire & The Humber
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	24	104,724	104,748	16,497
Local authority fee income		15,970	-	15,970	9,700
Service fees		3,671	12,690	16,361	72,722
Conference income		126	-	126	-
Reimbursed expenses		-	-	-	281
Bank interest		83	-	83	101
Youth Voice		-	-	-	19,045
Miscellaneous income		369	-	369	-
Total income		20,243	117,414	137,657	118,346
Expenditure on:					
Salaries and NIC	(3)	1,479	45,494	46,973	35,720
Pensions	(3)	638	917	1,555	1,429
Freelance staff		300	695	995	2,921
Travel and subsistence		-	29	29	3,491
Office rent		11	3,871	3,882	3,870
Office stationery and goods		-	-	-	697
Events		-	1,019	1,019	10,580
Meetings - room hire and refreshments		-	-	-	1,129
Print and marketing		239	908	1,147	596
Postage		-	-	-	56
Independent examination		1,200	-	1,200	733
IT support and services		-	1,538	1,538	540
Subscriptions		-	-	-	35
Insurance		581	-	581	518
Telephone - landline		284	288	572	8
Internet and broadband		-	-	-	799
Training and conferences		-	8,571	8,571	42,116
Convention costs		-	-	-	696
Leadership and steering group		-	-	-	114
YWU Conference		-	-	-	169
Erasmus + project spend		-	-	-	2,908
Youth Voice project spend		-	-	-	564
Board member expenses		-	-	-	69
Bad debts written off / Theft loss		-	-	-	342
Miscellaneous expense		338	592	930	-
Professional fees		108	762	870	-
Reginal development payments		-	32,000	32,000	-
Total expenditure		5,178	96,684	101,862	110,100
Net movement in funds		15,065	20,730	35,795	8,246
Fund balances brought forward		86,921	-	86,921	78,675
Fund balances carried forward	(4)	101,986	20,730	122,716	86,921

All incoming resources and resources expended derive from continuing activities.

Youth Work Unit - Yorkshire & The Humber

Balance sheet

as at 31 March 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Debtors and prepayments	(5)	10,582	22,700	33,282	16,030
Cash at bank		141,854	72,230	214,084	129,719
Total current assets		<u>152,436</u>	<u>94,930</u>	<u>247,366</u>	<u>145,749</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(6)	1,500	-	1,500	36,488
Deferred income		48,950	74,200	123,150	22,340
Total current liabilities		<u>50,450</u>	<u>74,200</u>	<u>124,650</u>	<u>58,828</u>
Net assets		<u>101,986</u>	<u>20,730</u>	<u>122,716</u>	<u>86,921</u>
Funds					
Unrestricted funds		101,986	-	101,986	86,921
Restricted funds		-	20,730	20,730	-
Total funds		<u>101,986</u>	<u>20,730</u>	<u>122,716</u>	<u>86,921</u>

The financial statements were approved by the board of trustees on 22/10/2021

Sofia Mahmood (Trustee)

Youth Work Unit - Yorkshire & The Humber

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £2,500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

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

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

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

Youth Work Unit - Yorkshire & The Humber

Notes to the accounts continued for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
British Youth Council	-	10,000	10,000	9,918
Ernest Cook Trust	-	18,500	18,500	-
Paul Hamlyn Foundation	-	60,000	60,000	-
Eurodesk UK	-	4,674	4,674	-
Groundwork UK -Tesco Centenary Fund	-	10,000	10,000	-
National Citizen Service (NCS)	-	1,550	1,550	-
Erasmus+ fund	-	-	-	6,565
Donations	24	-	24	14
	<u>24</u>	<u>104,724</u>	<u>104,748</u>	<u>16,497</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	46,973	35,720
Social security costs	3,709	2,548
Employment allowance	(3,709)	(2,548)
Pensions	1,555	1,429
	<u>48,528</u>	<u>37,149</u>

The average number employees during the year was 2.2, being an average of 1.1 full time equivalent (2020: 2, 1.2 FTE).

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	1,555	1,429

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Ernest Cook Trust	-	18,500	3,021	-	15,479
Paul Hamlyn Foundation	-	60,000	56,344	-	3,656
Eurodesk	-	4,674	4,674	-	-
British Youth Council	-	10,000	10,000	-	-
Tesco Hate Crime Workshops	-	10,000	8,405	-	1,595
NYA Bursary Fund	-	12,690	12,690	-	-
NCS Workshop- Parliament	-	1,550	1,550	-	-
	<u>-</u>	<u>117,414</u>	<u>96,684</u>	<u>-</u>	<u>20,730</u>

Fund name	Purpose of restriction
Ernest Cook Trust	Towards green influencers costs
Paul Hamlyn Foundation	Contribution to core costs for each of the six Regional Youth Work Units
Eurodesk	To promote Eurodesk activities
British Youth Council	For support of Youth Voice activities
Tesco Hate Crime Workshops	Towards the development of Hate Crime workshops
National Youth Agency (NYA) Bursary Fund	For delivery of Level 2 and Level 3 Youth Work Practice course (split with 4 other training providers)
National Citizen Service (NCS) Workshops - Parliament	For delivery of Parliamentary workshops to young people

Youth Work Unit - Yorkshire & The Humber

Notes to the accounts continued

for the year ended 31 March 2021

5 Debtors and prepayments	2021	2020
	£	£
Debtors	28,327	11,121
Prepayments	4,955	4,909
	<u>33,282</u>	<u>16,030</u>

6 Creditors and accruals	2021	2020
	£	£
Creditors	-	28,518
Accruals	1,500	7,970
	<u>1,500</u>	<u>36,488</u>

7 Related party transactions

Trustee expenses

During the year no trustees were paid in respect of travel (previous year: 1 trustee and £32).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity comprises the two employed staff members only. The total employee benefits of the key management personnel of the charity were £40,693 (previous year: £39,697).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

8 Analysis of principal SoFA components for the current reporting period

The effective date of the conversion was 10 February 2021.

	Pre- conversion £	Post- conversion £	Combined total £
Total income	127,344	10,313	137,657
Total expenditure	<u>84,504</u>	<u>17,358</u>	<u>101,862</u>
Net income	<u>42,841</u>	<u>(7,045)</u>	<u>35,795</u>

Youth Work Unit - Yorkshire & The Humber

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	24	2,280	104,724	14,217	104,748	16,497
Local authority fee income	15,970	9,700	-	-	15,970	9,700
Service fees	3,671	24,845	12,690	47,877	16,361	72,722
Conference income	126	-	-	-	126	-
Reimbursed expenses	-	281	-	-	-	281
Bank interest	83	101	-	-	83	101
Youth Voice	-	19,045	-	-	-	19,045
Miscellaneous income	369	-	-	-	369	-
Total income	20,243	56,252	117,414	62,094	137,657	118,346
Expenditure						
Salaries and NIC	1,479	4,931	45,494	30,789	46,973	35,720
Pensions	638	-	917	1,429	1,555	1,429
Freelance staff	300	2,921	695	-	995	2,921
Travel and subsistence	-	3,383	29	108	29	3,491
Office rent	11	3,870	3,871	-	3,882	3,870
Office stationery and goods	-	697	-	-	-	697
Events	-	10,580	1,019	-	1,019	10,580
Meetings costs	-	1,125	-	4	-	1,129
Print and marketing	239	596	908	-	1,147	596
Postage	-	56	-	-	-	56
Independent examination	1,200	733	-	-	1,200	733
IT support and services	-	540	1,538	-	1,538	540
Subscriptions	-	35	-	-	-	35
Insurance	581	518	-	-	581	518
Telephone - landline	284	8	288	-	572	8
Internet and broadband	-	799	-	-	-	799
Training and conferences	-	356	8,571	41,760	8,571	42,116
Convention costs	-	696	-	-	-	696
Leadership and steering group	-	114	-	-	-	114
YWU Conference	-	169	-	-	-	169
Erasmus + project spend	-	-	-	2,908	-	2,908
Youth Voice project spend	-	564	-	-	-	564
Board member expenses	-	69	-	-	-	69
Bad debts written off / Theft loss	-	246	-	96	-	342
Miscellaneous expense	338	-	592	-	930	-
Professional fees	108	-	762	-	870	-
Distribution of funding	-	-	32,000	-	32,000	-
Total expenditure	5,178	33,006	96,684	77,094	101,862	110,100
Net income / (expenditure)	15,065	23,246	20,730	(15,000)	35,795	8,246
Fund balances brought forward	86,921	63,675	-	15,000	86,921	78,675
Fund balances carried forward	101,986	86,921	20,730	-	122,716	86,921