

Youth Work Unit - (Yorkshire and the Humber) CIO

Charity number 1096951

Annual Report and Financial Statements for the year ended 31 March 2022



Youth Work Unit - (Yorkshire and the Humber) CIO

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Youth Work Unit - (Yorkshire and the Humber) CIO

Trustees' report for the year ended 31 March 2022

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	Dates
Debbie Burton	
Christine Smith	
Sofia Mahmood	
Carol Anne Stone	
Gillian Shepherd	
Graham Griffiths	
David Sharp	
Kevin Jeffery	Resigned 3 November 2021

Charity number	1096951	Registered in England and Wales
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Registered and principal address

Stringer House
34 Lupton Street
Hunslet, Leeds
LS10 2QW

Bankers

The Co-operative Bank plc	Hampshire Trust	Redwood Bank
PO Box 101	PO Box 74000	The Nexus Bldg Broadway
1 Balloon Street	London	Letchworth Garden City
Manchester	EC2P 2QR	SG6 3TA
M60 4EP		

Independent examiner

Claire Welling

West Yorkshire Community Accountancy Service CIO

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 and is governed by a constitution.

Method of recruitment and appointment of trustees

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

Youth Work Unit - (Yorkshire and the Humber) CIO

Trustees' report (continued) for the year ended 31 March 2022

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 Youth Work Unit- Yorkshire and the Humber (YWU-Y&H) is a support and development regional infrastructure body focused on youth work. It works with independent, voluntary sector and Local Authority providers to offer strategic support. The YWU - Y&H also supports a young peoples regional voice and influence group - Youth Voice Yorkshire & the Humber.

Public benefit statement

The objects of the charity are to promote charitable purposes for the benefit of young people in the Yorkshire & 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 Safe Guarding Hub, National Infrastructure Network. Trainers, Assessors and IQAs National Network.

Producing in the Loop fortnightly newsletter

Facilitated regional Sector Leads and Practitioners Networks, enabling the sharing of good practice and development including;

- Y&H Youth Sector Leads Network
- Y&H Group of Trainers Network,
- Y&H HEI Network,
- Y&H Impact Network
- Y&H Children in and leaving care Workers Network
- Y&H LGBT+ networks for workers

Worked in partnership with the National Youth Agency (NYA) to distribute the Youth Work Practice Training bursary

Delivered training – Outcomes Framework, Curriculum, Evaluation, Participation

Youth Voice work

Supported national Youth Voice Programmes including National Young Inspectors, UK Youth Parliament, National Youth Combined Assembly; facilitating fortnightly or monthly activities with young people from the region to facilitate their participation.

Facilitated the development of both regional and sub regional youth voice programmes including; the WY&H Youth Collective, South Yorkshire Youth Combined Assembly, Regional Youth climate Assembly, including supporting that group to attend and deliver a workshop at COP 26.

Training – Delivering training across the region, including, Youth Work Practice and Leadership Skills.

Youth Work Unit - (Yorkshire and the Humber) CIO

Trustees' report (continued) for the year ended 31 March 2022

Financial review

The net income for the year was £60,296, including net income of £63,037 on unrestricted funds and net expenditure of £2,741 on restricted funds.

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 £165,023.

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.

Due to the ongoing effect of the pandemic our reserves have remained particularly high. We have again been restricted as to the amount of face to face meetings or training, so the associated costs have been minimal.

Due to the level of reserves we have been able to take on one more member of staff and we were unsuccessful in filling a more substantive post, but are intending to pursue this.

Signed on behalf of the board of trustees on 09/08/2022

Gillian Shepherd (Trustee)

Youth Work Unit - (Yorkshire and the Humber) CIO

Independent examiner's report to the trustees of Youth Work Unit - (Yorkshire and the Humber) CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, 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

31/08/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Youth Work Unit - (Yorkshire and the Humber) CIO

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	1,425	144,681	146,106	104,748
Contracts and SLAs		67,550	-	67,550	-
Local authority fee income		3,930	-	3,930	15,970
Conference income		8,300	-	8,300	126
Bank interest		456	-	456	83
Youth Voice income		12,749	-	12,749	16,361
Miscellaneous income		-	-	-	369
Total income		<u>94,410</u>	<u>144,681</u>	<u>239,091</u>	<u>137,657</u>
Expenditure on:					
Salaries and NIC	(3)	15,502	43,618	59,120	48,528
Freelance staff		-	-	-	995
Travel and subsistence		2,483	588	3,071	29
Office rent		1,290	2,580	3,870	3,882
Events		-	-	-	1,019
Printing postage and stationery		428	-	428	1,147
Accountancy and independent examination		1,891	3,399	5,290	1,200
Subscriptions		1,367	-	1,367	1,538
Insurance		145	494	639	581
Telephone - landline		418	-	418	572
Training and conferences		4,387	2,248	6,635	8,571
Miscellaneous expenses		335	-	335	930
Professional fees		1,550	1,595	3,145	870
Regional development payments		-	92,900	92,900	32,000
Equipment		1,577	-	1,577	-
Total expenditure		<u>31,373</u>	<u>147,422</u>	<u>178,795</u>	<u>101,862</u>
Net income / (expenditure)		<u>63,037</u>	<u>(2,741)</u>	<u>60,296</u>	<u>35,795</u>
Fund balances brought forward		<u>101,986</u>	<u>20,730</u>	<u>122,716</u>	<u>86,921</u>
Fund balances carried forward	(4)	<u>165,023</u>	<u>17,989</u>	<u>183,012</u>	<u>122,716</u>

All incoming resources and resources expended derive from continuing activities.

Youth Work Unit - (Yorkshire and the Humber) CIO

Balance sheet

as at 31 March 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Debtors and prepayments	(5)	35,661	2,868	38,529	33,282
Cash at bank		141,416	91,173	232,589	214,084
Total current assets		<u>177,077</u>	<u>94,041</u>	<u>271,118</u>	<u>247,366</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(6)	12,054	76,052	88,106	124,650
Total current liabilities		<u>12,054</u>	<u>76,052</u>	<u>88,106</u>	<u>124,650</u>
Net assets		<u>165,023</u>	<u>17,989</u>	<u>183,012</u>	<u>122,716</u>
Funds					
Unrestricted funds		165,023	-	165,023	101,986
Restricted funds		-	17,989	17,989	20,730
Total funds		<u>165,023</u>	<u>17,989</u>	<u>183,012</u>	<u>122,716</u>

The financial statements were approved by the board of trustees on 09/08/2022

Gillian Shepherd (Trustee)

Youth Work Unit - (Yorkshire and the Humber) CIO

Notes to the accounts

for the year ended 31 March 2022

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 Act 2011.

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 and the Humber) CIO

Notes to the accounts continued

for the year ended 31 March 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
British Youth Council	-	10,600	10,600	10,000
Ernest Cook Trust	-	18,000	18,000	18,500
Eurodesk UK	-	-	-	4,674
Groundwork UK -Tesco Centenary Fund	-	-	-	10,000
National Citizen Service (NCS)	-	-	-	1,550
National Youth Agency (NYA)	-	74,200	74,200	-
Paul Hamlyn Foundation	-	40,000	40,000	60,000
Partnership for Young London	-	1,881	1,881	-
Arnold Clark Community Fund	1,000	-	1,000	-
Donations	425	-	425	24
	<u>1,425</u>	<u>144,681</u>	<u>146,106</u>	<u>104,748</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	57,092	46,973
Social security costs	4,581	3,709
Employment allowance	(4,000)	(3,709)
Pensions	1,447	1,555
	<u>59,120</u>	<u>48,528</u>

The average number of employees during the year was 3.2, being an average of 1.7 full time equivalent (2021: 2.2, 1.1 FTE).

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	1,447	1,555

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Ernest Cook Trust	15,479	18,000	23,189	-	10,290
Paul Hamlyn Foundation	3,656	40,000	38,656	-	5,000
Tesco Hate Crime Workshops	1,595	-	1,595	-	-
National Youth Agency (NYA)	-	74,200	74,200	-	-
British Youth Council	-	10,600	7,901	-	2,699
Partnership for Young London	-	1,881	1,881	-	-
	<u>20,730</u>	<u>144,681</u>	<u>147,422</u>	<u>-</u>	<u>17,989</u>

Fund name	Purpose of restriction
Ernest Cook Trust	Towards green influencers costs
Paul Hamlyn Foundation	Contribution to core costs for each of the eight Regional Youth Work Units
Tesco Hate Crime Workshops	Towards the development of Hate Crime workshops
National Youth Agency (NYA)	For delivery of Level 2 & Level 3 Youth Work Practice course split with 4 other training providers
British Youth Council	For support of Youth Voice activities
Partnership for Young London	For the Authorising Our Own Stories project

Youth Work Unit - (Yorkshire and the Humber) CIO

Notes to the accounts continued

for the year ended 31 March 2022

5 Debtors and prepayments	2022	2021
	£	£
Debtors	29,537	28,327
Prepayments	8,992	4,955
	<u>38,529</u>	<u>33,282</u>

6 Creditors and accruals	2022	2021
	£	£
Creditors	-	-
Accruals	8,031	1,500
Deferred income (see note below for analysis)	78,638	123,150
	<u>86,669</u>	<u>124,650</u>

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6(a) Deferred income	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Induction residential	-	4,090	-	-	4,090
National Youth Agency (NYA)	74,200	68,904	74,200	-	68,904
Partnership for Young London	-	5,644	-	-	5,644
Membership Fee	330	-	330	-	-
Youth voice	18,300	-	18,300	-	-
Service fees	30,320	-	30,320	-	-
	<u>123,150</u>	<u>78,638</u>	<u>123,150</u>	<u>-</u>	<u>78,638</u>

Item name

Reason for deferral

Induction residential	Funds received in advance for Induction residentials in the next financial year
National Youth Agency (NYA)	Funds received in advance for 2023
Partnership for Young London	25% of the partnership agreement work was completed at the year end
Membership Fee	Funds received in 2021 for Membership fees in 2022
Youth voice	Funds received in 2021 for Youth Voice in 2022
Service fees	Funds received in 2021 for service fees in 2022

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

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 include the trustees and Chief Officer. The total employee benefits received were £41,382 (previous year: £40,693).

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

8 Independent examination fee	2022	2021
	£	£
Independent examination fee	660	570

Youth Work Unit - (Yorkshire and the Humber) CIO

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	1,425	24	144,681	104,724	146,106	104,748
Contracts and SLAs	67,550	-	-	-	67,550	-
Local authority fee income	3,930	15,970	-	-	3,930	15,970
Conference income	8,300	126	-	-	8,300	126
Bank interest	456	83	-	-	456	83
Youth voice income	12,749	3,671	-	12,690	12,749	16,361
Miscellaneous income	-	369	-	-	-	369
Total income	94,410	20,243	144,681	117,414	239,091	137,657
Expenditure						
Salaries and NIC	15,502	2,117	43,618	46,411	59,120	48,528
Freelance staff	-	300	-	695	-	995
Travel and subsistence	2,483	-	588	29	3,071	29
Office rent	1,290	11	2,580	3,871	3,870	3,882
Events	-	-	-	1,019	-	1,019
Printing postage & stationery	428	239	-	908	428	1,147
Accountancy and independent exam	1,891	1,200	3,399	-	5,290	1,200
Subscriptions	1,367	-	-	1,538	1,367	1,538
Insurance	145	581	494	-	639	581
Telephone - landline	418	284	-	288	418	572
Training and conferences	4,387	-	2,248	8,571	6,635	8,571
Miscellaneous expense	335	338	-	592	335	930
Professional fees	1,550	108	1,595	762	3,145	870
Regional development payments	-	-	92,900	32,000	92,900	32,000
Equipment	1,577	-	-	-	1,577	-
Total expenditure	31,373	5,178	147,422	96,684	178,795	101,862
Net income / (expenditure)	63,037	15,065	(2,741)	20,730	60,296	35,795
Fund balances brought forward	101,986	86,921	20,730	-	122,716	86,921
Fund balances carried forward	165,023	101,986	17,989	20,730	183,012	122,716