

Youth Work Unit - (Yorkshire and the Humber) CIO

Trustees' report and financial statements

for the year ended 31 March 2023

Charity number: 1096951

Youth Work Unit - (Yorkshire and the Humber) CIO

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Youth Work Unit - (Yorkshire and the Humber) CIO

Legal and administrative information

Charity number	1096951
Business address	15 Priory Street York YO61 6ET
Trustees	D Burton C Smith S Mahmood (resigned 10 August 2022) C A Stone G Shepherd G Griffiths D Sharp P Salisbury (appointed 13 December 2022)
Independent examiner	B Cross ACA The Barker Partnership Chartered Accountants 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD
Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP Hampshire Trust PO Box 74000 London EC2P 2QR Redwood Bank The Nexus Building Broadway Letchworth Garden City SG6 3TA

Youth Work Unit - (Yorkshire and the Humber) CIO

Report of the trustees for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

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

Appointment of trustees

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

Objectives and activities

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

Youth Work Unit

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
 - Y & H Faith Based Network
- Worked in partnership with the NYA to distribute the Youth Work Practice Training bursary
- Delivered training - Outcomes Framework, Curriculum, Evaluation, Participation.

Youth Work Unit - (Yorkshire and the Humber) CIO

Report of the trustees for the year ended 31 March 2023

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, Yorkshire SEND Alliance, Authoring our own Stories peer research project.
- Training - delivering training across the region, including, Youth Work Practice and Leadership Skills.

Financial review

There was net expenditure in the year of £5,514 (2022 - net income £60,296). This movement was made up of income of £966 (2022 - £63,037) on unrestricted funds and expenditure of £6,480 (2022 - £2,741) on restricted funds.

The trustees have assessed 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 charities ability to continue as a going concern.

Reserves

The charity's free reserves at the end of the year were £165,989.

The YWU - Y & H monitors its reserves three times a year through income and expenditure forecasts produced for the Board. Should the situation arise where reserves reach £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.

We are starting to recover from the aftermath of the pandemic and are now finding ourselves able to distribute some of the funds accumulated during that time. We are looking to employ another member of staff to continue the work of the unit.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

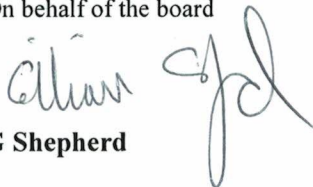
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Youth Work Unit - (Yorkshire and the Humber) CIO

Report of the trustees for the year ended 31 March 2023

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

A handwritten signature in dark ink, appearing to read 'G Shepherd', is written over the printed name.

G Shepherd

Date: 25 October 2023

Youth Work Unit - (Yorkshire and the Humber) CIO

Independent examiner's report to the trustees on the unaudited financial statements 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 2023 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's 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 Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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.



B Cross ACA

The Barker Partnership
Chartered Accountants
17 Central Buildings
Market Place
Thirsk
North Yorkshire
YO7 1HD

25 October 2023

Youth Work Unit - (Yorkshire and the Humber) CIO

Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income and endowments from:					
Grants and donations	2	919	159,313	160,232	146,106
Investment income	3	1,680	-	1,680	456
Charitable activities	4	53,843	1,642	55,485	92,529
Total		<u>56,442</u>	<u>160,955</u>	<u>217,397</u>	<u>239,091</u>
Expenditure on:					
Staff costs	5	23,088	54,104	77,192	59,120
Travel and subsistence		3,385	2,695	6,080	3,071
Rent		983	2,888	3,871	3,870
Printing postage and stationery		106	707	813	428
Accountancy		2,741	2,754	5,495	5,290
Subscriptions		1,177	2,246	3,423	3,615
Insurance		149	530	679	639
Telephone		417	-	417	418
Training and conferences		11,806	825	12,631	4,387
Professional fees		5,221	2,400	7,621	3,145
Regional development payments		1,680	97,351	99,031	92,900
Equipment		3,321	786	4,107	1,577
Miscellaneous expenses		652	149	801	335
Bad debts		750	-	750	-
Total		<u>55,476</u>	<u>167,435</u>	<u>222,911</u>	<u>178,795</u>
Net income/expenditure		966	(6,480)	(5,514)	60,296
Total funds brought forward		<u>165,023</u>	<u>17,989</u>	<u>183,012</u>	<u>122,716</u>
Total funds carried forward		<u>165,989</u>	<u>11,509</u>	<u>177,498</u>	<u>183,012</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 12 form an integral part of these financial statements.

Youth Work Unit - (Yorkshire and the Humber) CIO

Balance sheet as at 31 March 2023

	Notes	£	2023	£	£	2022	£
Current assets							
Debtors	7	35,531			38,529		
Cash at bank and in hand		270,626			232,589		
		<u>306,157</u>			<u>271,118</u>		
Creditors: amounts falling due within one year	8	<u>(128,659)</u>			<u>(88,106)</u>		
Net current assets				177,498			183,012
Net assets				<u>177,498</u>			<u>183,012</u>
Funds	10						
Restricted income funds				11,509			17,989
Unrestricted income funds				165,989			165,023
Total funds				<u>177,498</u>			<u>183,012</u>

The financial statements were approved by the trustees on 25 October 2023 and signed on its behalf by


G Shepherd
Trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

Youth Work Unit - (Yorkshire and the Humber) CIO

Notes to financial statements for the year ended 31 March 2023

1. Accounting policies

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

1.1. Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements are prepared under the historical cost convention, except for the revaluation of certain fixed assets, and 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) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the entity.

1.2. Going Concern

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

1.3. Cashflow

The charity has taken advantage of the exemption in FRS102 for the requirement to produce a cashflow statement because it is a small charity.

1.4. 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:

Grants and donations are only included in the Statement of Financial Activities 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.

Income from investments is included in the year in which it is receivable.

1.5. 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.

1.6. 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.

1.7. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Youth Work Unit - (Yorkshire and the Humber) CIO

Notes to financial statements for the year ended 31 March 2023

1.8. 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 of each fund is provided in the notes to the accounts.

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
British Youth Council	-	14,350	14,350	10,600
Ernest Cook Trust	64	9,460	9,524	18,000
National Youth Agency (NYA)	-	70,904	70,904	74,200
Paul Hamlyn Foundation	-	44,000	44,000	40,000
Partnership for Young London	-	13,169	13,169	1,881
YMCA George Williams College	-	7,430	7,430	-
Arnold Clark Community Fund	-	-	-	1,000
Donations	855	-	855	425
	<u>919</u>	<u>159,313</u>	<u>160,232</u>	<u>146,106</u>

3. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	1,680	1,680	456
	<u>1,680</u>	<u>1,680</u>	<u>456</u>

4. Charitable activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Contracts SLAs and delivery of Youth Voice work	38,739	-	38,739	80,299
Local authority fee income	2,435	-	2,435	3,930
Conference income	12,426	-	12,426	8,300
Miscellaneous income	243	1,642	1,885	-
	<u>53,843</u>	<u>1,642</u>	<u>55,485</u>	<u>92,529</u>

Youth Work Unit - (Yorkshire and the Humber) CIO

Notes to financial statements for the year ended 31 March 2023

5. Employees

Employment costs	2023 £	2022 £
Gross salaries	74,391	57,092
Social security costs	5,902	4,581
Pension costs	1,899	1,447
Employment allowance	(5,000)	(4,000)
	<u>77,192</u>	<u>59,120</u>

No employee received emoluments of more than £60,000 (2022 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2023 Number	2022 Number
Trustees	7	8
Employees	<u>4</u>	<u>3</u>
	<u>11</u>	<u>11</u>

7. Debtors

	2023 £	2022 £
Trade debtors	34,991	29,537
Prepayments	<u>540</u>	<u>8,992</u>
	<u>35,531</u>	<u>38,529</u>

8. Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxes and social security	1,972	1,437
Accruals	24,379	8,031
Deferred income	<u>102,308</u>	<u>78,638</u>
	<u>128,659</u>	<u>88,106</u>

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Notes to financial statements for the year ended 31 March 2023

9. Deferred income

	Balance brought forward £	Incoming £	Outgoing £	Balance carried forward £
Induction residential	4,090		(4,090)	-
National Youth Agency (NYA)	68,904	71,867	(68,904)	71,867
Partnership for Young London	5,644	7,841	(5,644)	7,841
Membership fees	-	10,000	-	10,000
DMBC	-	12,600	-	12,600
	<u>78,638</u>	<u>102,308</u>	<u>78,638</u>	<u>102,308</u>

Item name	Reason for deferral
Induction residential	Funds received in advance for induction residentials in the following year
National Youth Agency (NYA)	Funds received in advance for 2024
Partnership for Young London	Partnership agreement work to be completed in the following year.
Membership fees	Fees relating to the 2023/24 financial year
DMBC	Level 3 Youthwork and HAF training to be completed in the following year.

10. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:			
Current assets	192,633	113,524	306,157
Current liabilities	(26,644)	(102,015)	(128,659)
	<u>165,989</u>	<u>11,509</u>	<u>177,498</u>

11. Unrestricted funds

	At 01/04/22 £	Incoming resources £	Outgoing resources £	At 31/03/23 £
General fund	<u>165,023</u>	<u>56,442</u>	<u>(55,476)</u>	<u>165,989</u>

Purposes of unrestricted funds

The general fund comprises those funds which the trustees are free to use in accordance with the charitable objectives.

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Notes to financial statements for the year ended 31 March 2023

12. Restricted funds

	At 01/04/22 £	Incoming resources £	Outgoing resources £	At 31/03/23 £
Ernest Cook Trust	10,290	9,460	(16,272)	3,478
Paul Hamlyn Foundation	5,000	44,000	(46,250)	2,750
YMCA George Williams College	-	7,430	(7,430)	-
NYA Bursary Fund	-	72,546	(71,016)	1,530
British Youth Council	2,699	14,350	(13,298)	3,751
Partnership for Young London	-	13,169	(13,169)	-
	<u>17,989</u>	<u>160,955</u>	<u>(167,435)</u>	<u>11,509</u>

Purposes of restricted funds

The Ernest Cook Trusts provides funding towards green influencer costs.

The Paul Hamlyn Foundation contributes towards core costs for each of the eight regional Youth Work Units.

YMCA George Williams College supports the facilitation of an impact network in the Yorkshire and the Humber region.

The NYA Bursary Fund provides funding for the delivery of Level 2 and Level 3 Youth Work Practice course split with four other training providers.

The British Youth Council provides funding for support of Youth Voice activities.

The Partnership for Young London provides funding for the Authorising Our Own Stories project.

13. Transactions with trustees

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

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

14. Related party transactions

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £43,430 (2022 - £41,382).

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