

**Youth Work Unit - (Yorkshire and the Humber) CIO**

**Trustees' report and financial statements**

**for the year ended 31 March 2024**

**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**

<b>Charity number</b>	1096951	
<b>Business address</b>	15 Priory Street York YO61 6ET	
<b>Trustees</b>	D Burton C Smith C A Stone G Shepherd G Griffiths D Sharp C Thwaites P Salisbury	(resigned 31 January 2024)     (appointed 3 October 2023)
<b>Independent examiner</b>	B Cross ACA The Barker Partnership Chartered Accountants 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD	
<b>Bankers</b>	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 2024**

The trustees present their report and the financial statements for the year ended 31 March 2024. 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

## Youth Work Unit - (Yorkshire and the Humber) CIO

### Report of the trustees for the year ended 31 March 2024

#### Achievements and performance (continued)

##### *Youth Work Unit (continued)*

- Worked in partnership with the NYA to distribute the Youth Work Practice Training bursary
- Delivered training - Outcomes Framework, Curriculum, Evaluation, Participation.
- Numerous reports have highlighted the negative impact of a reduced Youth Work Sector on young peoples well-being and the YWU staff continued to work extremely hard to ensure young people had access to activities and events, maintaining a presence and voice in the region. Groups continue to be hybrid, meeting both online and in person to build those trusting relationships found at the core of youth work. A highlight was the Regional Youth Climate Assembly's (RYCA) first regional Climate Awards in February which saw 15 individuals and organisations having their work to address climate change recognised.
- Young people in former industrial communities in South Yorkshire participated in the peer research project - Authoring Our Own Stories - exploring their Civic Identity and how changes in familial employment still continues to reverberate and influence their life choices.

#### Financial review

There was net income in the year of £15,438 (2023 - net expenditure £5,514). This movement was made up of income of £25,146 (2023 - £966) on unrestricted funds and expenditure of £9,708 (2023 - £6,480) on restricted funds.

The charity's free reserves at the end of the year were £191,135.

The Youth Work Units financial position remains consistent with healthy reserves. Funding streams change and fluctuate but overall the funding picture for this year has remained steady. Grants towards core costs has enabled the team to provide more strategic support, with a particular focus on supporting Partnerships, delivering a wide-ranging high-quality Youth Voice offer to young people and training and consultancy services to the region.

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.

#### 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 2024**

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



**D Sharp**

Date: 29 Nov 2024.

**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 2024 which are set out on pages 6 to 13.

**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

5/12/24

# Youth Work Unit - (Yorkshire and the Humber) CIO

## Statement of financial activities

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Income and endowments from:</b>					
Grants and donations	2	460	140,493	140,953	160,232
Investment income	3	3,702	-	3,702	1,680
Charitable activities	4	82,134	1,330	83,464	55,485
<b>Total</b>		<u>86,296</u>	<u>141,823</u>	<u>228,119</u>	<u>217,397</u>
<b>Expenditure on:</b>					
Staff costs	5	24,277	73,953	98,230	77,192
Travel and subsistence		6,713	3,307	10,020	6,080
Rent		6,619	599	7,218	3,871
Printing postage and stationery		425	354	779	813
Accountancy		6,391	417	6,808	5,495
Subscriptions		766	1,800	2,566	3,423
Insurance		682	44	726	679
Telephone		338	-	338	417
Training and conferences		8,760	1,614	10,374	12,631
Professional fees		3,362	-	3,362	7,621
Regional development payments		-	62,176	62,176	99,031
Equipment		-	-	-	4,107
Miscellaneous expenses		591	667	1,258	801
Bad debts		-	6,600	6,600	750
Relocation expenses		2,226	-	2,226	-
<b>Total</b>		<u>61,150</u>	<u>151,531</u>	<u>212,681</u>	<u>222,911</u>
<b>Net income/expenditure</b>		25,146	(9,708)	15,438	(5,514)
<b>Total funds brought forward</b>		<u>165,989</u>	<u>11,509</u>	<u>177,498</u>	<u>183,012</u>
<b>Total funds carried forward</b>		<u>191,135</u>	<u>1,801</u>	<u>192,936</u>	<u>177,498</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 13 form an integral part of these financial statements.



# Youth Work Unit - (Yorkshire and the Humber) CIO

## Balance sheet

as at 31 March 2024

	Notes	£	2024	£	£	2023	£
<b>Current assets</b>							
Debtors							
Cash at bank and in hand	7	101,969			35,531		
		171,480			270,626		
		273,449			306,157		
<b>Creditors: amounts falling due within one year</b>							
	8	(80,513)			(128,659)		
<b>Net current assets</b>				192,936			177,498
<b>Net assets</b>				192,936			177,498
<b>Funds</b>							
	10						
Restricted income funds				1,801			11,509
Unrestricted income funds				191,135			165,989
<b>Total funds</b>				192,936			177,498

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

  
D Sharp  
Trustee

The notes on pages 8 to 13 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 2024

#### 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 2024

#### 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 £	2024 Total £	2023 Total £
British Youth Council	-	13,200	13,200	14,350
Ernest Cook Trust	460	-	460	9,524
National Youth Agency (NYA)	-	71,867	71,867	70,904
Paul Hamlyn Foundation	-	-	-	44,000
Partnership for Young London	-	15,682	15,682	13,169
YMCA George Williams College	-	17,294	17,294	7,430
Donations	-	-	-	855
YPF Trust	-	2,450	2,450	-
DCMS	-	20,000	20,000	-
	<u>460</u>	<u>140,493</u>	<u>140,953</u>	<u>160,232</u>

#### 3. Investment income

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	3,702	3,702	1,680
	<u>3,702</u>	<u>3,702</u>	<u>1,680</u>

#### 4. Charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Contracts SLAs and delivery of Youth Voice work	60,524	-	60,524	38,739
Local authority fee income	16,150	-	16,150	2,435
Conference income	5,460	-	5,460	12,426
Miscellaneous income	-	1,330	1,330	1,885
	<u>82,134</u>	<u>1,330</u>	<u>83,464</u>	<u>55,485</u>

# **Youth Work Unit - (Yorkshire and the Humber) CIO**

## **Notes to financial statements for the year ended 31 March 2024**

### **5. Employees**

#### **Employment costs**

	2024	2023
	£	£
Gross salaries		
Social security costs	93,398	74,391
Pension costs	7,187	5,902
Employment allowance	2,645	1,899
	(5,000)	(5,000)
	<u>98,230</u>	<u>77,192</u>

No employee received emoluments of more than £60,000 (2023 : 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:

	2024	2023
	Number	Number
Trustees	7	7
Employees	5	4
	<u>12</u>	<u>11</u>

### **7. Debtors**

	2024	2023
	£	£
Trade debtors		
Prepayments	81,396	34,991
	20,573	540
	<u>101,969</u>	<u>35,531</u>

### **8. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Other taxes and social security		
Accruals	1,915	1,972
Deferred income	5,127	24,379
	73,471	102,308
	<u>80,513</u>	<u>128,659</u>

## Youth Work Unit - (Yorkshire and the Humber) CIO

### Notes to financial statements for the year ended 31 March 2024

#### 9. Deferred income

	Balance brought forward £	Incoming £	Outgoing £	Balance carried forward £
Induction residential	-	4,447	-	4,447
National Youth Agency (NYA)	71,867	60,524	(71,867)	60,524
Partnership for Young London	7,841	-	(7,841)	-
Membership fees	10,000	6,000	10,000	6,000
DMBC	12,600	-	12,600	-
YMCA George Williams College	-	2,500	-	2,500
	<u>102,308</u>	<u>73,471</u>	<u>102,308</u>	<u>73,471</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 2025
Membership fees	Fees relating to the 2023/24 financial year
YMCA George Williams College	Part 1 of 2 income for the 2024/25 year

#### 10. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2024 as represented by:			
Current assets	207,545	65,904	273,449
Current liabilities	(16,410)	(64,103)	(80,513)
	<u>191,135</u>	<u>1,801</u>	<u>192,936</u>

#### 11. Unrestricted funds

	At 01/04/23 £	Incoming resources £	Outgoing resources £	At 31/03/24 £
General fund	<u>165,989</u>	<u>86,296</u>	<u>(61,150)</u>	<u>191,135</u>

#### Purposes of unrestricted funds

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

# Youth Work Unit - (Yorkshire and the Humber) CIO

## Notes to financial statements for the year ended 31 March 2024

### 12. Restricted funds

	At 01/04/23 £	Incoming resources £	Outgoing resources £	At 31/03/24 £
Ernest Cook Trust	3,478	-	(3,478)	-
Paul Hamlyn Foundation	2,750	1,330	(4,080)	-
YMCA George Williams College	-	17,294	(15,493)	1,801
NYA Bursary Fund	1,530	71,867	(73,397)	-
British Youth Council	3,751	13,200	(16,951)	-
Partnership for Young London	-	15,682	(15,682)	-
DCMS	-	20,000	(20,000)	-
YPF Trust	-	2,450	(2,450)	-
	<u>11,509</u>	<u>141,823</u>	<u>(151,531)</u>	<u>1,801</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.

The DCMS fund provides funding to support Regional Youth Work Units to ensure there is a consistent minimum level of regional leadership across England.

The YPF Trust fund provides funding to enable local areas to engage with and take advantage of regional and national support.

### 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.

## **Youth Work Unit - (Yorkshire and the Humber) CIO**

### **Notes to financial statements for the year ended 31 March 2024**

#### **14. Related party transactions**

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £45,276 (2023 - £43,430).

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