

**REGISTERED CIO NUMBER: 1172046**



**Unaudited Financial Statements**

**For the year ended**

**31 March 2021**

**Wycombe Youth Action**  
**Contents of the Financial Statements**  
**for the Year Ended 31 March 2021**

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**Wycombe Youth Action**  
**Legal and Administrative Details**  
**for the Year Ended 31 March 2021**

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Wycombe Youth Action is a registered charitable incorporated organisation constituted on 15<sup>th</sup> March 2017.

CIO number: 1172046

**Trustees**

Jennie Ferrigno BEM (Chairman)  
Chloe Carter  
Colin McGregor-Paterson  
Ian Workman (appointed 13 May 2021)  
Inaam Mansha  
Ray Prior  
Richard Iwan Emanuel  
Susan Ing-Simmons (resigned 8 September 2021)  
Susan Mandy Twine (resigned 2 April 2021)

**Principle Address**

Oasis House  
George Street  
High Wycombe  
Buckinghamshire  
HP11 2RZ

**Independent Examiner**

James Moorcroft FCA CTA BSc

**Bankers**

Metro Bank, Unit 81/113, 2 Eden Walk, Eden, High Wycombe, Bucks HP11 2AW

**Honorary Treasurer**

Chloe Carter ACA FMAAT

**Wycombe Youth Action**  
**Trustees' Report**  
**for the Year Ended 31 March 2021**

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**Our History**

Wycombe Youth Action (WYA) is a youth CIO based in the heart of High Wycombe, providing services to the local young people, both in the town centre and the surrounding areas. Established in 1982, we have been running a variety of young clubs, projects and volunteering opportunities. Wycombe Youth Action registered as a charitable incorporated organisation on 15 March 2017 and previously operated under the charity number 287035.

Our objectives have always been to support young people along their journey to adulthood, by creating a space for them to lead their own projects and volunteer to lead existing ones with us. This enables them to increase their confidence, self esteem and aspirations. In addition we have always been focused on reducing social exclusion and breaking down barriers, our young people have a history of turning their lives around and achieving success.

**Our Mission**

Our mission is to empower a diverse range of young people to build hopes and aspirations, confidence and skills.

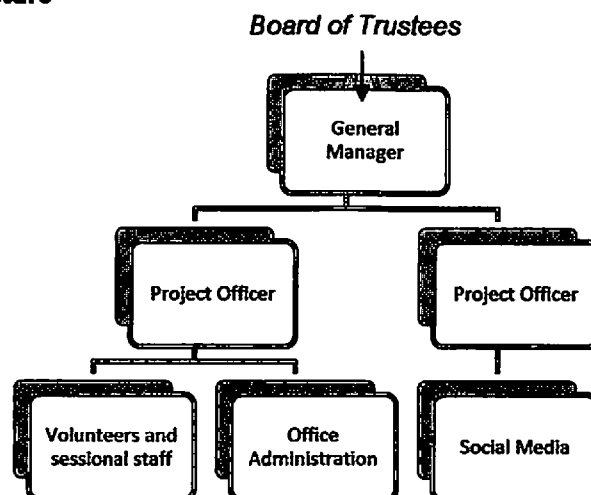
**Our Team and Structure**

**Staff team**

Our core team comprises of five members of staff: a General Manager, three Project Officers and an Admin Assistant. The Trustees delegate day-to-day management to the General Manager.

We have an ever changing and increasing team of sessional staff and volunteers. These team members are involved in specific, on-going projects.

**Organisational Structure**



At WYA our Board of Trustees have overall management and oversight of the CIO. The Board has varying levels of input, dependent on personal preferences and is responsible for the strategic needs of the CIO.

The General Manager reports to the Trustees, and acts as the liaison between staff and the Board. The General Manager receives guidance from the Board, and is responsible for the organisational needs of the CIO as well as the management of the Project Officers.

The Project Officers report to the General Manager, and have overall responsibility of the running of projects. The Project Officers are also responsible for the management of sessional staff and volunteers.

## **Wycombe Youth Action**

### **Trustees' Report (continued) for the Year Ended 31 March 2021**

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#### **Our Geographical Coverage**

High Wycombe, the main settlement in Wycombe District is culturally and ethnically diverse and is home to a significant number of residents of South Asian descent. Minority ethnic communities tend to have a younger age profile.

High Wycombe has been designated by the Home Office as high priority area for prevention of radicalisation and involvement in gang violence of young people. It was designated a Prevent Tier 1 Priority area in 2013, and in 2015 was selected as one of 43 UK towns and cities to receive funding as an 'Ending Youth Gang and Violence area'.

#### **Why our organisation exists**

Many residents of Wycombe District live in areas of multiple deprivation and disadvantage. For example

- A significant number of people (including children and young people) in Wycombe District live in areas that rank in the bottom 30% in England for multiple deprivation— Disraeli and Oakridge and Castlefield Wards, and also people in areas that rank in the bottom 40%, in Micklefield, Bowerdean and Totteridge wards. These are also the areas of Buckinghamshire with the highest level of youth unemployment.
- Included in the people that the CIO serves are children and young people living in areas in the bottom 30% for income deprivation affecting children, and living in areas in the bottom 30% for education, skills and training (including areas in the bottom 10% and 20% nationally).
- A significant proportion of children and young people in Wycombe District live in poverty.
- Oakridge and Castlefield and Bowerdean wards also have higher proportion of young people with over 25% of the population being under 16.

On top of these factors, young people in Wycombe face the same health and well-being challenges as young people across the UK, including:

- A growing mental health crisis amongst young people with mushrooming levels of anxiety, low self-esteem, depression, relationship difficulties and traumatic experiences; and
- Rapidly increasing levels of obesity and risk of diabetes as a result of poor diet and of increasingly sedentary lifestyles.

Consultation with young people and youth sector organisations in Wycombe District and surrounding areas show the following as their key concerns:

- Drug use and drug-dealing
- Night-time safety of young people
- Sexual exploitation of young people and exploitation of young people through gangs and criminal activity (note that 'Prevent' is seen as a divisive issue amongst many Asian young people).
- Relationship between young people and police
- Poor perception of young people amongst wider public
- Anxiety around future career prospects (a concern amongst people as young as 13)
- Racism and hate crime

Lack of youth centre provision in town centre and the recent closure of a number of youth service providers including Out of the Dark/Street Dreams, Skidz and Connexions Buckinghamshire (County Council funded services for young people have reduced to purely statutory services and all non-statutory provision has been cut).

## **Wycombe Youth Action**

### **Trustees' Report (continued) for the Year Ended 31 March 2021**

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#### **The Social outcomes we want to achieve**

We want to ensure that out the services we provide are both of high quality and tailored to the changing needs of our communities. With this in mind, our services will:

- Support young people not in employment, education, or training (NEET)
- Provide intervention techniques to those most at risk
- Intervene as early as possible
- Offer continuous support throughout a young person's development process
- Finally, we want to work to decrease levels of risk around young people by identifying risk factors and referring to partner agencies for specialist support.

#### **Our 2020-21 Services**

The following activities are considered to be the main achievements for the year and were undertaken to further the CIO's purposes for the public benefit. The Trustees have had regard to the Charity Commission's guidance on public benefit.

##### **Mentoring**

Funding from this project is sometimes provided by the referral agency, although we have applied for specific funding as support is given to young people at risk of gangs, exploitation or on the periphery of anti-social and criminal behaviour. We work on a 1:1 basis with them to recognise routes to success. Through mentoring, topics such as risk, vulnerabilities, critical-thinking skills, previous criminal behaviour, mindset, peer pressure, role models, identity, community, weapons and emotional management are covered. This is an ongoing project.

##### **Boys' Group - Empower Youth Club**

Through our gang prevention and exploitation preventative work, we have developed the provision of early intervention support to those at risk of exploitation. Working closely with local intelligence groups and the Home Office, we have been able to identify those most at risk and build connections within the local community to provide support and education to those most in need. In addition to this we also provide a Thursday evening youth club at Youth Space in High Wycombe, for vulnerable young men. We aim to raise aspirations and motivate positive change in the lives of these young people. We also are engaging the group with football. This is an ongoing project.

We also work with local schools and have created workshops for groups of young people to attend our Empower sessions.

##### **Youth Council**

Since winning the tender for the Wycombe District Youth Council, we have established solid links with local schools and teachers and now have youth representatives from over 13 schools in the area. We engage and equip the young people on the Youth Council with the knowledge and support to run school elections, with the skills required for campaigning and an understanding of politics. The Youth Council sit for at least 15 sessions per academic year. When possible, we would like to give them the opportunity to visit parliament, meet their local MP, have a tour and if possible, undertake a workshop which explains how local level politics work. This project is ongoing. The Youth Council continued to meet virtually throughout the pandemic and invited guest speakers to join when possible. These included Youth Watch, Mama Bee and groups discussions around social media usage, mental health and the community. As soon as lockdown allowed, they continued with projects such as litter picking with Chiltern Rangers, care packages to elderly people in the community and knitting for the neonatal unit at Stoke Mandeville Hospital.

##### **Girls' Group – Sheros Youth Club**

We have now been running a youth club for young women in High Wycombe for four years and have expanded this project to safeguard young women against all forms of vulnerability and exploitation. The Girls' Group is open to all young women, however, just like our other youth clubs, there is also a referral process for partner agencies to refer their most at-risk young people. 70% of the girls who attend youth club are vulnerable and at risk.

## **Wycombe Youth Action**

### **Trustees' Report (continued) for the Year Ended 31 March 2021**

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The club is a safe space for these young people and gives them the opportunity to discuss issues around self-esteem, physical and emotional confidence, all forms of abuse, grooming, healthy and unhealthy relationships and exploitation, including sexual exploitation and criminal exploitation; thereby creating resilient young women who understand how to keep safe. The girls have benefitted from a 30-week sports' project funded by Leap which gave the girls opportunities to try different sports and also become fitter and healthier. They have experienced a six-week project with Mama Bees, learning about mental health, critical thinking and how to spot the signs of exploitation.

Additionally, we deliver assemblies to groups of young women identified by the schools as being vulnerable. These groups are centered around confidence-building, abuse and exploitation, including sexual exploitation, criminal exploitation, grooming and healthy and unhealthy relationships.

#### **Mixed Group – Be Easy Youth Club**

We are proud that in 2016 we set up the first universal youth club in the town centre. Prior to this the town was without an evening provision for young people. The club caters for young people aged between 12-19 and has an emphasis on exploring identity, motivation and aspirations through music and spoken word. This project has now moved to East Side Youth Centre and runs every Wednesday. This is ongoing.

#### **Knife Crime Prevention Project**

Funded by foundations and trusts, WYA has delivered a series of anti-knife crime workshops throughout schools in the district. This project has now developed into the Community Awareness project, due to sensitivities around knife crime. The project extensively covers knife crime, but also topics including alcohol and drug awareness, sexual awareness and healthy relationships, child sex exploitation, child exploitation and grooming, identity and racism, robbery and stop and search.

Additional work is done through our evening youth clubs to ensure that a better understanding and opportunity for dialogue, in a safe environment, is created for young people at risk from youth violence locally. We provide constructive and beneficial activities to participants, engaging them away from otherwise anti-social behaviour and equipping them with valuable life skills. We also deliver workshops designed to tackle issues around identity, gangs and violence (specifically knife crime), drugs and keeping safe.

#### **Schools Workshops and Assemblies**

WYA are facing increasing demand from schools to engage groups of young people in workshops to talk about confidence, positive self-image, bullying and other issues affecting them. These are delivered where staffing and finances permit. Some organisations have paid for these independently.

#### **Mental Health Project**

During the pandemic, our focus has very much been on young people's mental health, so we have created a number of projects related to that subject. We've run online classes under the umbrella of our #BetterTogether project and this continued throughout the year very successfully.

#### **#BackTogether**

This is a project for schools, which started when young people were allowed back into school in September 2020.

The aims of this project are:

- To instill self-belief in young people and empower them to see value in their strengths and character
- To provide young people with appropriate coping strategies to manage their difficult feelings and emotions

## **Wycombe Youth Action**

### **Trustees' Report (continued) for the Year Ended 31 March 2021**

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- To help young people to be able to identify when they are faced with difficult thoughts and feelings and how to acknowledge, embrace and then overcome these difficult thoughts/feelings
- To instill in the young people, a sense of hope, and explore what hope is
- To provide young people with the tools and resources to be able to reconnect with one another, after spending so much time away from each other. (empathy, understanding, interpersonal skills etc.).

#### **Ok to Talk**

Another mental health project, started at the end of 2020 in ToolShed, an alternative education provider. From April 2021 will be taken back into schools.

The aims of this project are:

- Aimed at young men but not excluding any young person
- Aims to provide a universal service for diverse groups of young men/people, aged between 11-16
- Will offer sessions to be delivered to schools, alternative provision and youth clubs but will be structured and informal around such issues as: mental health, mindfulness, personal development, wellbeing, healthy relationships, healthy eating and cooking, lifestyle and exercise.

#### **#BreakingBarriers**

This is a brand-new project developed in lockdown and held during the summer and half-term holidays. Each session is open to all young people and, during 2020, was held outside inline with COVID guidelines.

An example of the day would be to:

- To explore alternative healthy eating, vegan options and its impact on the mind and body.
- To encourage young people to try quick and easy, innovative and healthy recipes, building their confidence in cooking.
- To engage the young people in a variety of fun, physical sports and activities that directly correlate to maintaining good physical and mental health.
- To break down the barriers and build bridges between young people from the local community and the local police
- Additional workshops included: conservation, photography, speaking out, knife crime, drug/substance misuse.

This project is designed:

- To establish and develop a connection between young people from the local area, local heritage sites and environment
- To facilitate and encourages positive dialogue amongst young people with regard racial discrimination, gender inequality, LGBTQ+, cultural stereotypes and mental health – breaking down the barriers between young people and these issues through informal education, outdoor education, guest speakers from different backgrounds and directed conversation
- To break down barriers between young people in the local area from different socio-economic, cultural and racial backgrounds, through shared interests and positive engagement with the focus of activities being environmentally beneficial.

#### **United and Stronger (formerly Mother and Daughter Grow Better Together)**

This is another project created in lockdown covering mental health and wellbeing. The project is open to young women and the significant female role model in their lives, mother, aunt, older friend etc. The project aims to encourage communication in these relationships through creativity and strengthen existing relationships. The project aims to give the partnership opportunities they may not have had to engage in positive workshops, which give both individuals confidence to have open and honest conversations about any issues they may have and to learn from each other. This project was run last October but is ongoing and will be run in the holiday during 2021.



## **Wycombe Youth Action**

### **Trustees' Report (continued) for the Year Ended 31 March 2021**

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All of the above activities are considered to be positive achievements of the CIO due to their popularity and success.

The Trustees wish to thank the donors for their vital support received during the year.

#### **Covid-19**

Since the United Kingdom entered lockdown in March 2020 due to Covid-19, we have maintained continuity of services by delivering projects remotely until the lockdown rules eased. There has been good attendance and engagement with young people, at a time where services are considered vital as a result of schools being closed and face to face interactions not being possible. We have also increased the number of young people receiving one to one mentoring remotely, and more recently face to face now that schools have reopened. Consequently, we have not felt it necessary to furlough staff and claim government funding via the Coronavirus Job Retention Scheme. Staff and Trustee meetings have continued to go ahead remotely.

#### **Training**

Training needs for our staff have been identified, each member of staff has a training plan, developed from their KPI's, and training and development is monitored by the General Manager.

#### **Networks and Partnerships**

Our network is extensive and enables our CIO to grow and develop whilst at the same time showcase its valuable work. Our reach is extensive and we use a number of methods to network and communicate. This area of our work is central to the strategic development of the CIO and one of the main objectives laid out in our objectives table.

As part of our marketing strategy we have increased our social media presence, with 3000 followers across our platforms.

We continue to ensure we have a strong and well known and regarded presence across our community in delivering front line services. Annually, we attend various community and networking events, ensuring that we are both well known by and kept up to date on direction of the local area.

We continue to work with partner organisations, such as local schools, colleges and universities.

## **Wycombe Youth Action**

### **Trustees' Report (continued) for the Year Ended 31 March 2021**

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#### **Risk review**

Risks to service users are managed through the completion of individual risk assessments for each project, and through the CIO's generic risk assessment. Risk assessments and partnership working enable us to ensure all risk management is considered.

Our Finance Committee reviews any potential financial risks, with any concerns being reviewed by the Board Committee at our monthly Board meeting. This is reviewed by assessing our management accounts and cash flow. We have rolling budgets to foresee the CIO's financial stability. Throughout regular board meetings, risk, finance and funding is explored and evaluated. We work under the fundraising strategy to ensure grants are planned for and unrestricted income protected.

#### **Corporate governance**

##### **Governance, decision-making**

The CIO is registered with the Charity Commission and governed under its constitution which sets out its charitable objects.

The management committee, which comprises 8 Trustees, meets at least 4 times per annum. The Treasurer, Finance Trustee and Manager oversee all financial aspects of the CIO's operations, in conjunction with the Chairman and other Trustees so as to ensure the short and longer term viability. An annual budget is agreed by the Management Committee and performance is monitored throughout the year and reports made to each Management Committee Meeting.

An Independent Examiner reviews the financial statements and reports to the Management committee on its financial affairs as appropriate.

Trustees are normally recruited by recommendation or word of mouth. The appointment of new Trustees requires the full approval of the Board of Trustees and is voted for at Board meetings.

Decisions on staff appointments are made by a panel of members from the Management Committee. Remuneration reviews are agreed between the Manager and Chairman in consultation with the Management Committee and Treasurer.

##### **Risk and Internal Control**

The Trustees have overall responsibility for ensuring that the CIO has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reassurance that:

- The assets are safeguarded against unauthorised use or disposition;
- Proper records are maintained and financial information used within the CIO or for publication is reliable; and
- The CIO complies with relevant laws and regulations.

As part of the CIO's risk management process, the Trustees acknowledge their responsibility for the CIO's system of internal control and reviewing its effectiveness. It is also recognised by the Trustees that such a system is designed to manage rather than eliminate the risk of failure to achieve the CIO's objectives and can only provide reasonable, not absolute, reassurance against material misstatement or loss.

## Wycombe Youth Action

### Trustees' Report (continued) for the Year Ended 31 March 2021

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The Trustees have set policies on risk and internal controls, which cover the following:

- The responsibility of management to implement the Trustees' policies and identify and evaluate risks for their consideration on an ongoing basis;
- Consideration of the type of risks the CIO faces.
- The level of risks which they regard as acceptable;
- The likelihood of the risks concerned materialising;
- The CIO's ability to reduce the incidence and impact on the business of risks to do materialise;
- Arrangements for monitoring and reporting on risk and control matters of importance, together with details of corrective action being undertaken.

The CIO has formally reviewed its risk register and believes that suitable controls are in operation to protect the CIO from exposure to high risks and that staff are properly trained to manage the operational risks that are inherent within the sensitive area that the CIO works within.

#### Financial Review

The main projects in terms of funding for the year ended 31 March 2021 were the Girls Group project, Mental Health and Wellbeing, Breaking Barriers, Mentoring and the Youth Council project. Funding for these projects was primarily received from Buckinghamshire County Council, Leap and a number of private donors and trusts.

Income has fallen by £51,157 this year, whilst expenditure has increased by £9,670. The fall in income is due to a reduction of income received via our fundraisers and a reduction in government funding towards our Knifecrime and Girls Group projects. The increase in costs is attributable to an increase in payroll and subcontracted staff costs.

#### Reserves

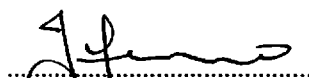
The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the CIO to meet its objectives.


During the year the Trustees reviewed the reserves policy. Consideration was given to assessing the risk, probability and likely impact on our ability to meet our financial obligations or reduce our expenditure in the short term as a result of a decline in income.

#### General reserves

As a result, over the medium term, the CIO aims to build free reserves to a level which will provide sufficient resources to meet termination costs in the event of losing external funding. At 31 March 2021 total free reserves were at £178,725 (2020: £187,067). The Trustees consider this to be sufficient.

The Trustees' report was approved by the Board of Trustees on .....  
and was signed on its behalf by:

  
.....  
J Ferrigno BEM  
Trustee

  
.....  
R Prior  
Trustee

## Wycombe Youth Action

### Independent Examiner's Report to the Trustees for the Year Ended 31 March 2021

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I report to the CIO trustees on my examination of the accounts of the CIO for the year ended 31 March 2021 which are set out on pages 1 to 18.

#### Responsibilities and basis of report

As the CIO's trustees 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 carried out under section 145 of the 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 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 CIO as required by section 130 of the Act; or
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.

Name:

  
James Moorcroft

Relevant professional body or qualification:

FCA, CTA (Chartered Accountant)

Address:

Cannon Moorcroft Limited  
3 Manor Courtyard  
Hughenden Avenue  
High Wycombe,  
Bucks  
HP13 5RE

Date:

# Wycombe Youth Action

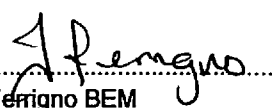
## Statement of Financial Activities for the Year Ended 31 March 2021


	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Income and endowments from:</b>					
Donations and legacies		1,300	-	1,300	10,056
Charitable activities		26,720	16,166	42,886	67,426
Fundraising		80,556	52,900	133,456	151,130
Investments		76	-	76	263
Other		-	-	-	-
<b>Total income</b>	<b>2</b>	<b>108,652</b>	<b>69,066</b>	<b>177,718</b>	<b>228,875</b>
<b>RESOURCES EXPENDED</b>					
<b>Expenditure on:</b>					
Charitable activities		73,486	82,703	156,189	150,522
Fundraising		18,408	11,967	30,375	26,372
<b>Total expenditure</b>	<b>3</b>	<b>91,894</b>	<b>94,670</b>	<b>186,564</b>	<b>176,894</b>
<b>Net (expenditure)/income</b>		<b>16,758</b>	<b>(25,604)</b>	<b>(8,846)</b>	<b>51,981</b>
<b>Net transfer between funds</b>		<b>(25,100)</b>	<b>25,100</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward</b>		<b>187,067</b>	<b>909</b>	<b>187,976</b>	<b>135,995</b>
<b>Total funds carried forward</b>	<b>8</b>	<b>178,725</b>	<b>405</b>	<b>179,130</b>	<b>187,976</b>

**Wycombe Youth Action**  
**Balance Sheet**  
**for the Year Ended 31 March 2021**

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>CURRENT ASSETS</b>					
Debtors	6	7,161	-	7,161	5,000
Cash at bank and in hand		177,735	405	178,140	204,470
		<u>184,896</u>	<u>405</u>	<u>185,301</u>	<u>209,470</u>
 <b>CURRENT LIABILITIES</b>					
Creditors falling due within one year	7	6,171	-	6,171	21,494
 <b>NET CURRENT ASSETS</b>		<u>178,725</u>	<u>405</u>	<u>179,130</u>	<u>187,976</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		178,725	405	179,130	187,976
 <b>TOTAL NET ASSETS</b>		178,725	405	179,130	187,976
 <b>TOTAL FUNDS</b>	8	<u>178,725</u>	<u>405</u>	<u>179,130</u>	<u>187,976</u>

The financial statements were approved by the Board of Trustees on .....  
and were signed on its behalf by:

  
.....  
J Ferrigno BEM  
Trustee

  
.....  
R Prior  
Trustee

## **Wycombe Youth Action**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

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#### **1 ACCOUNTING POLICIES**

##### **1.1 Accounting convention**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The CIO constitutes a public benefit entity as defined by FRS 102. The CIO is incorporated and registered in England and Wales and the principle address can be found on the Legal and Administrative page.

##### **1.2 INCOME**

###### **Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when:

- the CIO becomes entitled to the resources;
- it is more likely than not that the CIO will receive the resources; and
- the monetary value can be measured with sufficient reliability.

###### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

###### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income must only be recognised to the extent that the CIO has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

###### **Contractual income and performance related grants**

This is included in the SoFA once the CIO has been granted the contract on the basis that it is able to provide the related goods or services and meet the performance related conditions.

###### **Support costs**

The CIO has incurred expenditure on support costs. These are included within expenditure on Charitable Activities in the SoFA and split out in note 3.

###### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

## **Wycombe Youth Action**

### **Notes to the Financial Statements (continued) for the Year Ended 31 March 2021**

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#### **Income from bank interest**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

### **1.3 EXPENDITURE AND LIABILITIES**

#### **Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **Governance and support costs**

These costs have been allocated to charitable activities and a detailed summary can be found in note 3. Governance costs comprise all costs involving public accountability of the CIO and its compliance with regulation and good practice. Support costs include central functions.

#### **Deferred income**

Deferred income relates to a proportion of project income received during the year ended 31 March 2021 but relating to projects delivered during the year ended 31 March 2022.

#### **Creditors**

The CIO has creditors which are measured at settlement amounts less any trade discounts.

### **1.4 ASSETS**

#### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

### **1.5 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

In the application of the CIO's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



# Wycombe Youth Action

## Notes to the Financial Statements (continued) for the Year Ended 31 March 2021

### 2. ANALYSIS OF INCOME

	Analysis	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
		£	£	£	£
Donations:	Donations and gifts	1,300	-	1,300	10,056
Charitable activities:	Project income	26,720	16,166	42,886	67,426
Fundraising:		80,556	52,900	133,456	151,130
Income from investments:	Interest income	76	-	76	263
Other:	Rental income	-	-	-	-
<b>Total income</b>		<b>108,652</b>	<b>69,066</b>	<b>177,718</b>	<b>228,875</b>

All of the income from charitable activities above is considered to be contract revenue. The total trade debtors of £7,161 (2020: £5,000) were due from funders at the year end.

# Wycombe Youth Action

## Notes to the Financial Statements (continued) for the Year Ended 31 March 2021

### 3. ANALYSIS OF EXPENDITURE

Analysis	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Wages	22,139	41,978	64,117	53,892
National insurance	-	-	-	-
Pension contributions	305	609	914	715
Subcontracted staff	23,122	24,653	47,775	40,279
Direct project costs	489	149	638	4,761
Fundraising costs	18,408	11,967	30,375	26,372
Marketing	6,075	4,050	10,125	8,791
Public relations	6,075	4,050	10,125	8,791
Rent	2,666	1,634	4,300	4,115
Room hire	846	-	846	3,542
Insurance	467	287	754	750
Light and heat	-	-	-	779
Rates	57	35	92	324
Donations paid	-	-	-	3,640
Cleaning	-	-	-	35
Advertising	43	27	70	242
Telephone	638	391	1,029	1,534
Computer expenses	532	504	1,036	924
Training	2,257	1,836	4,093	-
Printing and office supplies	145	425	570	2,059
Travel and subsistence	2,369	265	2,634	2,478
Professional fees	4,556	1,645	6,201	3,506
Subscriptions	480	294	774	792
Project income returned	-	-	-	7,421
Bank charges	53	32	85	85
(Gain)/loss on foreign currency exchange	(445)	(273)	(718)	-
Sundry expenses	617	112	729	1,067
<b>Total expenditure</b>	<b>91,894</b>	<b>94,670</b>	<b>186,564</b>	<b>176,894</b>

### 4. TRANSACTIONS WITH TRUSTEES

Remuneration of £nil (2020: £833) was paid to a Trustee, Inaam Mansha, during the year ended 31 March 2021 in relation to services as a project officer, ie not in relation to the Trustee role.

There were no Trustee expenses reimbursed during the year ended 31 March 2021 (2020: £nil).

# Wycombe Youth Action

## Notes to the Financial Statements (continued) for the Year Ended 31 March 2021

### 5. STAFF COSTS

	2021	2020
	£	£
Wages	64,117	53,891
Social security costs	-	-
Pension costs (defined contribution scheme)	914	715
<b>Total staff costs</b>	<b>65,031</b>	<b>54,606</b>

No employees (2020: 0) received employee benefits (including employer pension costs) for the reporting period of more than £60,000.

The total remuneration of key management personnel for their services to the CIO was £37,293 (2020: £36,102), which is included in subcontractor costs in note 3. The average number of employees during the year was 4 (2020: 5).

### 6. DEBTORS: LESS THAN ONE YEAR

	2021	2020
	£	£
Trade debtors	4,661	5,000
Accrued income	2,500	-
<b>Total</b>	<b>7,161</b>	<b>5,000</b>

### 7. CREDITORS: LESS THAN ONE YEAR

	2021	2020
	£	£
Trade creditors	3,612	3,546
Accruals and deferred income	1,882	2,840
Taxation and social security	501	318
Other creditors	176	14,790
<b>Total</b>	<b>6,171</b>	<b>21,494</b>

Included in accruals and deferred income is deferred income of £nil being project income relating to the year ending 31 March 2022 (2020: £2,500).

## Wycombe Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 8. MOVEMENT IN FUNDS

Fund names	Type	Purpose and restrictions	Balance at 01.04.20	Income	Expenditure	Transfers	Balance at 31.03.21
Knife Crime	Restricted	Funds for use on specified project	-	1,000	(1,000)	-	-
Girls Group	Restricted	Funds for use on specified project	-	38,500	(42,827)	4,327	-
IT Hardware	Restricted	Funds for purchase of IT hardware	909	-	(504)	-	405
Breaking Barriers	Restricted	Funds for use on specified project	-	8,166	(15,306)	7,140	-
Mental Health and Wellbeing	Restricted	Funds for use on specified project	-	19,900	(33,533)	13,633	-
Training	Restricted	Funds for training costs	-	1,500	(1,500)	-	-
<b>Total restricted funds</b>			<b>909</b>	<b>69,066</b>	<b>(94,670)</b>	<b>25,100</b>	<b>405</b>
<b>Other general funds</b>	<b>Unrestricted</b>	<b>N/A</b>	<b>187,067</b>	<b>108,652</b>	<b>(91,894)</b>	<b>(25,100)</b>	<b>178,725</b>
<b>Total funds</b>			<b>187,976</b>	<b>177,718</b>	<b>(186,564)</b>	<b>-</b>	<b>179,130</b>

#### 9. TRANSACTIONS WITH RELATED PARTIES

The following donations were received from Trustees and their close family members:

Jennie Ferrigno £nil (2020: £180)

Chloe Carter £nil (2020: £140)

Sue Ing-Simmons £nil (2020: £50).