

REGISTERED CIO NUMBER: CE011684 (England and Wales)
REGISTERED CHARITY NUMBER: 1175680

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2021
for
Youth Concern

Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

Youth Concern

Contents of the Financial Statements for the Year Ended 30 September 2021

	Page
Reference and Administrative Details	1
Chairman's Message	2
Report of the Trustees	3 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 23
Detailed Statement of Financial Activities	24 to 25

Youth Concern

Reference and Administrative Details
for the Year Ended 30 September 2021

TRUSTEES

S Louis Chair
P Harris (resigned 16.11.21)
S Lambert
K Garside
P Smith (resigned 16.11.21)
T Edwards
E Low
A Glover
L Reid
D Leavens (resigned 16.11.21)
S Wells
R Dix (appointed 16.11.21)
P McPartlan (appointed 16.11.21)
C Keating (appointed 16.11.21)

REGISTERED OFFICE

Uptown Coffee Bar
Whitehill Lane
Aylesbury
Buckinghamshire
HP19 8FL

**REGISTERED CIO
NUMBER**

CE011684 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1175680

INDEPENDENT EXAMINER

Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

BANKERS

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

CEO

H Asquith

Youth Concern

Chairman's Message for the Year Ended 30 September 2021

COVID has not been kind to vulnerable young people. We have witnessed an increase in demand for all of our services, for day to day and face-to-face support from the Drop-in Centre, for practical and personal one-to-one counselling and for supported accommodation for young people at risk of homelessness.

The senior management team has been resourceful, resilient and brave. They ensured that we were one of the first organisations in our area to re-open, providing in person support at a time when young people had few places to go and they developed new ways of working - both online, telephone based and outreach focused - when Government restrictions required.

Our Drop-in Centre remains at the heart of what we do, providing a safe and enjoyable space for young people to be themselves and to develop relationships, on their terms, with our expert and experienced youth worker team. The team have an exceptional blend of skills, backgrounds and experiences and we are very lucky as an organisation to have them representing us. The counselling department has grown significantly and provides what has been described by a leading national expert funder as a "gold standard service" at a time when statutory provision is extremely limited. Meanwhile, The Next Step project has developed over the past year just as we hoped, and the significant, wraparound support service provided to the residents has already resulted in four young people moving out and into their own accommodation, living independently.

We could not provide the service we do without the support of a significant number of volunteers. Volunteer and student counsellors and Drop-in Centre helpers are central to our activities and allow the funding which we receive to go so much further.

I would also like to thank the many companies, clubs and individuals that chose to support us this year. In particular, Rennie's Winslow Cider, a social enterprise run by young people that donates all of its profits to Youth Concern, has now donated more than £20,000 since 2014, including £5,000 this financial year. Thank you also to the kind individuals who remembered Youth Concern in their wills and the family members who made 'in memory' donations.

We have a committed and experienced group of established donors who invest time in understanding what we do and how we do it and who have supported us, typically over several years, in our mission. We are grateful to all of them, including the Thomas Hickman's and William Harding's Charities, National Lottery Community Fund, Garfield Weston Foundation, Lloyds Bank Foundation, Building Societies Trust, Nationwide Community Grants, Rothschild Foundation, Heart of Bucks, Buckinghamshire Council (formerly Aylesbury Vale District Council, now Buckinghamshire Council since April 2020), Vale of Aylesbury Housing Trust and Bedfordshire & Luton Community Foundation.

My thanks also go to the many individuals whose support and influence have helped us build professional relationships locally, including our Patron, the Right Honourable Sir David Lidington KCB CBE, George Anson, the High Sheriff of Buckinghamshire and all the staff at Buckinghamshire Council.

Finally, I would like to thank our committed and loyal group of trustees. In particular, Phillip Harris, our honorary treasurer for over 10 years, has guided us through the inevitable financial challenges which a small organisation faces over a lengthy period of time, Peter Smith, whose tenure exceeded mine, shared his wisdom and relationships in the local community and Denise Leavens has brought a lifetime of experience working in supported accommodation for young people to help us establish the Next Step project. I am delighted to welcome three new trustees in their place, Roger Dix, Paul McPartlan and Chris Keating, who bring a wealth of varied and highly relevant experience with them.

The year ahead is an exciting one. The senior management team are ambitious to improve the lives of the young people they support. We are going to review the business plan for the organisation, building on our existing strengths and knowledge, putting young people at the heart of the decision-making and objective-setting. I am confident that, despite the challenges we have faced over the past year, we will continue to provide a vital support to vulnerable young people in Aylesbury. With the support of the community we serve and despite the uncertainties and intrusions of the pandemic, I'm confident our team can pull through more or less anything.

Youth Concern

Report of the Trustees for the Year Ended 30 September 2021

The trustees of the charity, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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).

INCORPORATION

The charity is a Charitable Incorporated Organisation (CIO) and was incorporated on 10 November 2017.

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To act as a resource for vulnerable young people, especially within Aylesbury Vale, with a particular emphasis on young people aged between 13 and 25 by providing support and assistance and organisation programmes of development, educational and other activities as a means of:

- a. Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b. Advancing education;
- c. Relieving unemployment;
- d. Preventing youth homelessness;
- e. Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

2. Relieving the physical and mental sickness of young persons in need, in particular by the provision of counselling and support.

3. Promoting social inclusion for the public benefit by preventing young people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society. For the purposes of this clause socially excluded means young people between the ages of 13 to 25 years of age who are excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; race; gender; poor educational or skills attainment; disability; ethnic origin; or who are within, or have experienced, the public care or penal system.

Our Vision and Purpose

Our Vision: that every vulnerable young person has the resources they need to lead happy, healthy and fulfilling lives.

Our Purpose: to be there for and respond to vulnerable young people when they need us most.

ACHIEVEMENT AND PERFORMANCE

Chief Executive's message

For 43 years, Youth Concern has worked alongside young people facing challenges in Aylesbury Vale. While our support has been constant, the ways in which we deliver our service have changed according to the times - and never has that flexibility been more necessary than in this period, during the coronavirus pandemic.

Government advice about reducing the spread of COVID and working from home affected our Drop-in Centre more than other Youth Concern services. We followed the National Youth Agency's guidance on youth sector activities to ensure the safety of young people, staff and volunteers, undertook comprehensive risk assessments and put measures in place so that we could continue to be there for vulnerable 13-25 year olds in Aylesbury Vale when they needed us most. Our physical doors have remained open to young people since July 2020. We have re-introduced services as we were able and we launched new initiatives including a 10 week mixed martial arts programme, and photography through our No Smile Selfie competition and Photo Drop-in sessions. We took a team of young people to the Bucks Goat Centre to help redesign their butterfly garden. We hosted many external services and groups including Terence Higgins Trust (sexual health advice) and Switch (an alcohol and drug service for young people in Buckinghamshire) both of whom run weekly sessions from our Drop-in Centre. We weren't restrained by the Drop-in Centre's walls; we continued doing outreach work in Aylesbury town centre 2-3 afternoons per week which started in March 2020 during the first lockdown, and maintained our online presence through virtual programmes, weekly activity schedules and news stories.

'Five years ago I really needed Youth Concern's help and support. Finding out about the Drop-in Centre was a huge turning point in my life. They helped me get into supported accommodation and with my college applications. Now I've lived in my own home for 4 years, have been working for 3 years and have completed 2 teaching assistant courses, making me a qualified level 3 teaching assistant. Youth Concern has helped me grow into the person I am today.' **M, aged 23**

Young people have been called the COVID generation; research tells us the pandemic affected young people's housing options, employment prospects and mental health disproportionately.

Compared to the national average, Aylesbury Vale has 22% more young people experiencing or at risk of homelessness. Since 2012, Youth Concern has run Nightstop Aylesbury, providing emergency accommodation in trained volunteers' homes to 150 16-25 year olds. While the Nightstop guest has a safe place to stay, hot food, access to a shower and a washing machine, the Youth Concern team seeks longer term accommodation. With the average home costing £340,000 in Aylesbury, an increase of 28% in 5 years, many of our young people not meeting the local authority's social housing threshold, and private rental often being too expensive for under 25s, we were only too aware of the scarcity of longer term accommodation for vulnerably housed young people. So in December 2020, after 3 years of planning, we were delighted to welcome our first resident to The Next Step project. The Next Step is our new supported accommodation project, offering up to 18 months' accommodation for nine homeless or vulnerably housed 18-25 year olds. Residents engage in a bespoke programme to help them live independently post project. Supported by a staff team of 6, between December 2020 and September 2021 7 young people lived with us at The Next Step and 2 have successfully moved on.

'What did I gain by living at The Next Step project? Confidence mostly. Plus I was able to save money, find a job, become more social, learn how to live by myself and move on with my life.

I received support in so many areas during my stay: employment, mental health and wellbeing, learning how to cook and live a healthier lifestyle (I gave up smoking!), budgeting, better relationships with my family, setting personal goals, and generally keeping safe. That is a long list for 8 months! Thanks to everyone at Youth Concern for all the help. This project's done everything I needed it to do and I couldn't have asked for more.' **D, previous The Next Step resident**

In July 2021, a Health Foundation report found that the economic and social impact of the coronavirus pandemic meant that young people aged 12-24 were one of the worst-affected groups:

- one third of 18-24 year olds were furloughed or lost their job;
- an additional 640,000 young people were unemployed by the end of 2020;
- young people from poorer households were more likely to lose work;
- young people of colour were more than twice as likely to be out of work.

Youth Concern

Report of the Trustees for the Year Ended 30 September 2021

Our Youth Workers at the Drop-in Centre and Project Workers at The Next Step project supported 119 NEET young people (those not in education, employment or training) (back) into education, employment and training. We ensured young people received the benefits to which they were entitled (81 young people) and provided food and care parcels when needed (to 157 young people). We signposted to other services locally, including food banks (46 referrals).

Unsurprisingly young people's mental health was affected adversely by COVID. Our survey of Aylesbury Vale's 13-25 year olds in summer 2020 found that

- 66% respondents needed more support for problems relating to school, education and general anxiety;
- 63% respondents turn to their parents or friends for support;
- over 70% did not access the pastoral care services available to them at school or college.

Using the survey results, our funding applications to grant-making trusts were successful, and in February 2021 we were able to employ 2 more part time counsellors, increasing the number of young people we could counsel to 30 at any one time. Between October 2020 and September 2021, we provided counselling, free of charge, to 53 young people, in person or by phone. On average, each client started counselling session within 14 days of referral and received 26 weeks' counselling. Satisfaction rates were high: when asked to score how well the counselling sessions helped the client with the issue that led them to seek counselling, 92% felt their counsellor had helped with what led the client to counselling.

'I would like to thank my counsellor for helping me the great amount she did. In our sessions I know I could talk to her about whatever without the feeling of judgement. She always came to our sessions with a positive attitude and ready to listen to what I had to say without bias. She is definitely the reason I have more self-confidence.' K, aged 19

Behind the scenes, we continued to build relationships with external partners, fundraised, reviewed, developed and wrote policies and procedures, delivered and received training, carried out a skills audit of our trustee board and talked to the media to raise awareness of our work, to encourage more young people to get in touch. Amongst others, thank you to BBC South Today, BBC 3Counties, Mix96 and Greatest Hits Radio.

Youth Concern

Report of the Trustees for the Year Ended 30 September 2021

FINANCIAL REVIEW

Financial position

The charity received total income of £394,369 in the year to September 2021 (2020 £432,410). Income included £356,996 (2020 £422,329) in donations and grants, £5,606 (2020 £9,845) in other trading activities, £31,745 (2020 nil) in other income, including Housing Benefit contributions (£29,790) and Young Person contributions (£1,688) and £22 (2020 £236) in investment income.

Of the total resources expended on charitable activities of £454,382 (2020 £316,123), £429,264 (95.5%) related to staff and overhead costs and £25,118 to support costs.

The charity had cash in the balance sheet of £253,342 (2020 £351,349). A proportion of this figure is deferred income amounting to £45,718 (2020 £74,498), namely grant monies received in advance for services yet to be delivered by Youth Concern.

The level of total reserves as at 30 September 2021 is £198,870 (2020 £272,793). The reserves are divided between restricted funds of £30,082 and unrestricted funds totalling £168,788. Restricted funds are utilised on the specific nature of the grants or gifts as specified by the donor and in accordance with the approved objects of the charity. The unrestricted funds are managed to ensure that the charity holds sufficient funds to meet the requirements under the trustees' risk management policy and are also to be spent in accordance with the objects of the charity.

The reserves as at 30 September 2020 were high due to the Trustees requirement to hold 12 months of operating costs prior to the opening of The Next Step and the uncertainty of COVID. As The Next Step opened during this financial year, these reserves have contributed to the running costs as well as one off costs of £33,374 to finish the renovations on the property and ensure it is fit for purpose.

The first resident moved into The Next Step project in December 2020 and the number of residents gradually increased through the remainder of the year. The charity received £29,790 of Housing Benefit contributions for those residents for the period of December 2020 to September 2021.

The resources expended in total during the year were greater than the monies raised in the year, which had been anticipated. The deficit was financed by previously raised monies which were taken from the general fund and restricted funds.

The charity had a deficit of £73,923 (2020 surplus of £106,397) in the period, which is largely due to the launch of the The Next Step project.

Reserves policy

The trustees continue to review Youth Concern's need for reserves in line with the guidance issued by the Charity Commission and they have adopted a policy to set aside funds of approximately three months operating costs.

Going concern

The trustees have considered the risks, including the impact of COVID. The trustees have confirmed that the major sources of grant funding are committed and the delivery of activities can be maintained.

The trustees are confident that the charity has adequate resources to continue operating for the foreseeable future and, for this reason, the trustees continue to adopt the going concern basis in preparing the accounts.

Youth Concern

Report of the Trustees for the Year Ended 30 September 2021

PLANS FOR 2021 - 2022

Youth Concern is poised to remain a strong, viable and visible charity that is ambitious for the future of vulnerable 13-25 year olds especially within Aylesbury Vale.

During 2021-22 Youth Concern will plan its next multi year strategy. Our previous strategy was agreed by trustees in 2015. The 4 principal objectives were achieved: we extended our core services to include employment and housing support; bolstered the financial resilience of the charity by increasing reserves; developed multi-year national funder relationships and improved governance.

We intend to deliver across 5 principal objectives next year:

1. Operations

- For the Drop-in Centre to remain young person-centred, open to collaboration and service/ programme development where it is in the best interests of vulnerable young people
- For The Next Step project to be fully occupied with 9 homeless/at risk of homeless 18-25s and to relaunch Nightstop post COVID
- To continue to offer gold standard counselling, free of charge, and to plan for increased demand
- To continue to evolve service provision as demand requires
- To continue to raise awareness of Youth Concern to all stakeholders across Aylesbury Vale and Buckinghamshire

2. Finance

- To continue to reduce financial risk by developing multi-year funding sources
- To retain at least 3 months' operating costs as reserves
- To develop internal controls and accounting systems

3. Funding

- To continue to build relationships with existing and new grant-making trusts
- To broaden our fundraising, including community, individual giving, corporate and in memory/legacy fundraising

4. Governance

- To involve young people more widely in service development and formalise youth participation
- To agree a new business plan and related KPIs

5. Staff

- To maintain a happy and committed team across 2 sites and 3 services and to live the 'one team' philosophy
- To continue our development of an effective senior management team in order that it can empower colleagues through delegation and training
- To ensure the organisation's infrastructure can support the organisation's objectives

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a Charitable Incorporated Organisation.

The charity is governed under a written constitution adopted on 10th November 2017. The trustees are responsible for the management and administration of the charity.

Recruitment and appointment of new trustees

New members are appointed to fill vacancies by the trustees, having regard to the skills, knowledge and experience needs for the effective administration of the CIO. Induction of new members to the work of the charity is carried out by the Chief Executive.

The governing document provides for a minimum of 3 and a maximum of 12 trustees, to administer and manage the charity.

Youth Concern

Report of the Trustees
for the Year Ended 30 September 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees delegate the day-to-day management of the charity to a Chief Executive who is an employee of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

We have a practical approach to risk management so that, in the event of a major event, the charity could continue to operate in accordance with the charity's objectives.

The charity has robust procedures in place to ensure we observe best practice in relation to the Safeguarding of Young People and Vulnerable Adults. We also have in place procedures to minimise the risk of fraud or error and review further risks annually, including financial, operational, data protection and environmental risks.

Approved by order of the board of trustees on 15 March 2022 and signed on its behalf by:



S Louis - Trustee

Independent Examiner's Report to the Trustees of
Youth Concern

Independents Report to the Trustees of Youth Concern (CIO)

I report to the trustees on my examination of the accounts of the above charity ("the charity") for the year ended 30/09/2021. As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011("the Act").

Responsibilities and Basis of the report

I report in respect of my examination of the charity'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 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Michaela Sansbury
FCA
Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

Date: 25/4/22.....

Youth ConcernStatement of Financial Activities
for the Year Ended 30 September 2021

	Notes	Unrestricted fund £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	101,723	255,273	356,996	422,329
Other trading activities	3	1,422	4,184	5,606	9,845
Investment income	4	22	-	22	236
Other income	5	267	31,478	31,745	-
Total		103,434	290,935	394,369	432,410
EXPENDITURE ON					
Raising funds	6	2,315	11,595	13,910	9,890
Charitable activities	7				
Core Services, Drop-In Centre and Nightstop		99,858	106,771	206,629	192,006
The Next Step (supported accommodation)		-	247,753	247,753	124,117
Total		102,173	366,119	468,292	326,013
NET INCOME/(EXPENDITURE)		1,261	(75,184)	(73,923)	106,397
Transfers between funds	16	(53,088)	53,088	-	-
Net movement in funds		(51,827)	(22,096)	(73,923)	106,397
RECONCILIATION OF FUNDS					
Total funds brought forward		220,615	52,178	272,793	166,396
TOTAL FUNDS CARRIED FORWARD		168,788	30,082	198,870	272,793

The notes form part of these financial statements

Youth Concern

Balance Sheet

30 September 2021

	Notes	Unrestricted fund £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
FIXED ASSETS					
Tangible assets	13	2,464	-	2,464	3,291
CURRENT ASSETS					
Prepayments and accrued income		261	-	261	-
Cash in hand		174,520	78,822	253,342	351,349
		<u>174,781</u>	<u>78,822</u>	<u>253,603</u>	<u>351,349</u>
CREDITORS					
Amounts falling due within one year	14	(8,457)	(3,022)	(11,479)	(7,349)
NET CURRENT ASSETS		<u>166,324</u>	<u>75,800</u>	<u>242,124</u>	<u>344,000</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		168,788	75,800	244,588	347,291
ACCRUALS AND DEFERRED INCOME	15	-	(45,718)	(45,718)	(74,498)
NET ASSETS		<u>168,788</u>	<u>30,082</u>	<u>198,870</u>	<u>272,793</u>
FUNDS	16				
Unrestricted funds				168,788	220,615
Restricted funds				<u>30,082</u>	<u>52,178</u>
TOTAL FUNDS				<u>198,870</u>	<u>272,793</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 March 2022 and were signed on its behalf by:



S Louis - Trustee

The notes form part of these financial statements

Youth Concern

Cash Flow Statement
for the Year Ended 30 September 2021

	Notes	30.9.21 £	30.9.20 £
Cash flows from operating activities			
Cash generated from operations	1	(98,856)	354,404
Net cash (used in)/provided by operating activities		(98,856)	354,404
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(4,283)
Interest received		22	236
Depreciation		827	992
Net cash provided by/(used in) investing activities		849	(3,055)
Change in cash and cash equivalents in the reporting period		(98,007)	351,349
Cash and cash equivalents at the beginning of the reporting period		351,349	-
Cash and cash equivalents at the end of the reporting period		253,342	351,349

The notes form part of these financial statements

Youth Concern

Notes to the Cash Flow Statement
for the Year Ended 30 September 2021

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.21 £	30.9.20 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(73,923)	106,397
Adjustments for:		
Interest received	(22)	(236)
Transfer from previous entity	-	166,396
Increase in debtors	(261)	-
(Decrease)/increase in creditors	(24,650)	81,847
Net cash (used in)/provided by operations	<u>(98,856)</u>	<u>354,404</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.20 £	Cash flow £	At 30.9.21 £
Net cash			
Cash at bank and in hand	351,349	(98,007)	253,342
	<u>351,349</u>	<u>(98,007)</u>	<u>253,342</u>
Total	<u>351,349</u>	<u>(98,007)</u>	<u>253,342</u>

3. EXCEPTIONAL ITEMS

The cash flow for year to 30th September 2020 included a transfer of £166,396 from the previous entity Youth Concern (no 277935).

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charitable Incorporated Organisation (CIO), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements are presented in sterling which is the functional currency of the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government and Local Government Grants for coronavirus including the Coronavirus Job Retention Scheme are accounted for when legally entitled to amounts due.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purpose and includes cost of all fundraising activities, events and non-charitable trading.

Charitable activities

Cost of charitable activities includes capital costs of improvements to Merryville House, the location of The Next Step, the charity's supported accommodation project, staff costs for specific activities or support workers within the drop-in centre, direct costs of Nightstop hosts and an apportionment of staff costs and overheads.

Governance costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	20% on cost
Furniture & Fittings	20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	30.9.21	30.9.20
	£	£
Donations	17,790	16,332
Grants	339,206	405,997
	<u>356,996</u>	<u>422,329</u>

Split of Grants received:

	30.09.21	30.09.20
	£	£
Unrestricted Grants	84,758	165,946
Restricted Grants		
- Core Services, Drop In Centre and Nightstop	110,745	168,604
- The Next Step	143,703	71,447
Total	<u>339,206</u>	<u>405,997</u>

Grants received, included in the above, are as follows:

	30.9.21	30.9.20
	£	£
Big Lottery Fund - Core Services	57,948	110,514
Lloyds Bank Foundation - Nightstop	29,167	19,893
Buckinghamshire Council - Nightstop	-	10,000
Buckinghamshire Council - The Next Step	12,500	32,500
AVDC (now Buckinghamshire Council since April 2020) - Nightstop	-	10,000
AVDC (now Buckinghamshire Council since April 2020) - The Next Step	-	25,000
Core Services Grants < £10k	40,388	55,766
Nightstop Grants < £10k	-	6,000
The Next Step Grants < £10k	81,718	13,947
Buckinghamshire Council - Core Services	-	15,000
Garfield Weston Foundation	20,000	20,000
Mayor's Charity Charter Trustees	-	19,403
Thomas Hickman's Charity	15,000	15,000
Nationwide Community Grants	-	32,027
William Harding's Charity	15,000	10,000
Lloyds Bank - Covid-19 Response	-	10,947
Rothschild Foundation	18,000	-
Vale of Aylesbury Housing Trust	20,000	-
Building Societies Trust	22,000	-
Coronavirus Job Retention Scheme	7,485	-
	<u>339,206</u>	<u>405,997</u>

Youth Concern

Notes to the Financial Statements - continued for the Year Ended 30 September 2021

3. OTHER TRADING ACTIVITIES

	30.9.21	30.9.20
	£	£
Fundraising events	4,436	7,832
Room Hire	1,170	2,013
	<u>5,606</u>	<u>9,845</u>

4. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Deposit account interest	22	236
	<u>22</u>	<u>236</u>

5. OTHER INCOME

	30.9.21	30.9.20
	£	£
Housing Benefit Payments	29,790	-
Young Person Rent Contribution	1,688	-
Other Income	267	-
	<u>31,745</u>	<u>-</u>

6. RAISING FUNDS

Raising donations and legacies

	30.9.21	30.9.20
	£	£
Staff costs	-	8,156
Fundraising Events	350	534
Marketing (CRM)	299	1,200
Fundraising Consultant	13,261	-
	<u>13,910</u>	<u>9,890</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Core Services, Drop-In Centre and Nightstop	187,561	19,068	206,629
The Next Step (supported accommodation)	241,703	6,050	247,753
	<u>429,264</u>	<u>25,118</u>	<u>454,382</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

8. SUPPORT COSTS

	Administration £	Human resources £	Governance costs £	Totals £
Core Services, Drop-In Centre and Nightstop	13,863	3,764	1,441	19,068
The Next Step (supported accommodation)	730	3,461	1,859	6,050
	<u>14,593</u>	<u>7,225</u>	<u>3,300</u>	<u>25,118</u>

Support costs, included in the above, are as follows:

	Core Services, Drop-In Centre and Nightstop £	The Next Step (supported accommodation) £	Total activities £	Total activities £
Wages - Admin	13,863	730	14,593	12,758
HR, Finance & Payroll Support	3,764	3,461	7,225	2,831
Auditors' remuneration	183	237	420	500
Accountancy fees	1,258	1,622	2,880	1,801
	<u>19,068</u>	<u>6,050</u>	<u>25,118</u>	<u>17,890</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.21 £	30.9.20 £
Independent Examiner's Fees	420	500
Depreciation - owned assets	<u>827</u>	<u>992</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Youth Concern

Notes to the Financial Statements - continued for the Year Ended 30 September 2021

11. STAFF COSTS

	30.9.21	30.9.20
	£	£
Wages and salaries	308,044	189,506
Social security costs	19,113	8,452
Other pension costs	5,406	3,010
	<u>332,563</u>	<u>200,968</u>

The average monthly number of employees during the year was as follows:

	30.9.21	30.9.20
Management & Admin	2	3
Counselling & Youth Work	15	9
	<u>17</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 30.09.2020

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	177,854	244,475	422,329
Other trading activities	2,013	7,832	9,845
Investment income	236	-	236
Total	<u>180,103</u>	<u>252,307</u>	<u>432,410</u>
 EXPENDITURE ON			
Raising funds	6,250	3,640	9,890
Charitable activities			
Core Services, Drop-In Centre and Nightstop	53,020	138,986	192,006
The Next Step (supported accommodation)	-	124,117	124,117
Total	<u>59,270</u>	<u>266,743</u>	<u>326,013</u>
 NET INCOME/(EXPENDITURE)	<u>120,833</u>	<u>(14,436)</u>	<u>106,397</u>

RECONCILIATION OF FUNDS

Total funds brought forward			
As previously reported	-	-	-
Transfer on change of status	99,782	66,614	166,396
As restated	<u>99,782</u>	<u>66,614</u>	<u>166,396</u>
 TOTAL FUNDS CARRIED FORWARD	<u>220,615</u>	<u>52,178</u>	<u>272,793</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 October 2020 and 30 September 2021	4,206	77	4,283
DEPRECIATION			
At 1 October 2020	915	77	992
Charge for year	827	-	827
At 30 September 2021	1,742	77	1,819
NET BOOK VALUE			
At 30 September 2021	2,464	-	2,464
At 30 September 2020	3,291	-	3,291

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Social security and other taxes	6,032	2,891
Other creditors	1,357	738
Accrued expenses	4,090	3,720
	11,479	7,349

15. ACCRUALS AND DEFERRED INCOME

	£
Balance at the start of the reporting period	74,498
Amounts added in the current period	85,569
Amounts released to income	(114,349)
Balance at the end of the reporting period	45,718

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

16. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	220,615	1,261	(53,088)	168,788
Restricted funds				
Big Lottery Fund - Reaching Communities	-	3,974	-	3,974
Lloyds Bank Foundation - Nightstop	2,281	(2,281)	-	-
Nightstop Fund	3,470	(900)	-	2,570
The Next Step Fund	18,399	(71,487)	53,088	-
Buckinghamshire Council - Nightstop	9,784	-	-	9,784
AVDC (now Buckinghamshire Council since April 2020) - Nightstop	9,784	-	-	9,784
Lloyds Bank Foundation - Covid 19 Response	8,460	(8,460)	-	-
Counselling	-	2,771	-	2,771
Joint Schools Project	-	1,199	-	1,199
	<u>52,178</u>	<u>(75,184)</u>	<u>53,088</u>	<u>30,082</u>
TOTAL FUNDS	<u>272,793</u>	<u>(73,923)</u>	<u>-</u>	<u>198,870</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,434	(102,173)	1,261
Restricted funds			
Big Lottery Fund - Reaching Communities	57,948	(53,974)	3,974
Lloyds Bank Foundation - Nightstop	29,167	(31,448)	(2,281)
Nightstop Fund	-	(900)	(900)
The Next Step Fund	180,190	(251,677)	(71,487)
Lloyds Bank Foundation - Covid 19 Response	-	(8,460)	(8,460)
Counselling	19,000	(16,229)	2,771
Joint Schools Project	4,630	(3,431)	1,199
	<u>290,935</u>	<u>(366,119)</u>	<u>(75,184)</u>
TOTAL FUNDS	<u>394,369</u>	<u>(468,292)</u>	<u>(73,923)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Transfer of assets on change of legal entity £	Net movement in funds £	At 30.9.20 £
Unrestricted funds				
General fund	-	99,782	120,833	220,615
Restricted funds				
Big Lottery Fund - Building Capabilities	-	5,720	(5,720)	-
Lloyds Bank Foundation - Nightstop	-	-	2,281	2,281
Nightstop Fund	-	-	3,469	3,469
The Next Step Fund	-	60,894	(42,495)	18,399
Buckinghamshire Council - Nightstop	-	-	9,784	9,784
AVDC (now Buckinghamshire Council since April 2020) - Nightstop	-	-	9,785	9,785
Lloyds Bank Foundation - Covid 19 Response	-	-	8,460	8,460
	-	66,614	(14,436)	52,178
TOTAL FUNDS	-	166,396	106,397	272,793

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,103	(59,270)	120,833
Restricted funds			
Core Services Fund	1,250	(1,250)	-
Big Lottery Fund - Reaching Communities	110,514	(110,514)	-
Big Lottery Fund - Building Capabilities	-	(5,720)	(5,720)
Lloyds Bank Foundation - Nightstop	19,893	(17,612)	2,281
Nightstop Fund	6,000	(2,531)	3,469
The Next Step Fund	26,203	(68,698)	(42,495)
Buckinghamshire Council - Nightstop	10,000	(216)	9,784
AVDC (now Buckinghamshire Council since April 2020) - Nightstop	10,000	(215)	9,785
Buckinghamshire Council - The Next Step AVDC (now Buckinghamshire Council since April 2020) - The Next Step	32,500	(32,500)	-
Lloyds Bank Foundation - Covid 19 Response	25,000	(25,000)	-
	10,947	(2,487)	8,460
	252,307	(266,743)	(14,436)
TOTAL FUNDS	432,410	(326,013)	106,397

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Transfer of assets on change of legal entity £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds					
General fund	-	99,782	122,094	(53,088)	168,788
Restricted funds					
Big Lottery Fund - Reaching Communities	-	-	3,974	-	3,974
Big Lottery Fund - Building Capabilities	-	5,720	(5,720)	-	-
Nightstop Fund	-	-	2,569	-	2,569
The Next Step Fund	-	60,894	(113,982)	53,088	-
Buckinghamshire Council - Nightstop	-	-	9,784	-	9,784
AVDC (now Buckinghamshire Council since April 2020) - Nightstop	-	-	9,785	-	9,785
Counselling	-	-	2,771	-	2,771
Joint Schools Project	-	-	1,199	-	1,199
	-	66,614	(89,620)	53,088	30,082
TOTAL FUNDS	-	166,396	32,474	-	198,870

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	283,537	(161,443)	122,094
Restricted funds			
Core Services Fund	1,250	(1,250)	-
Big Lottery Fund - Reaching Communities	168,462	(164,488)	3,974
Big Lottery Fund - Building Capabilities	-	(5,720)	(5,720)
Lloyds Bank Foundation - Nightstop	49,060	(49,060)	-
Nightstop Fund	6,000	(3,431)	2,569
The Next Step Fund	206,393	(320,375)	(113,982)
Buckinghamshire Council - Nightstop	10,000	(216)	9,784
AVDC (now Buckinghamshire Council since April 2020) - Nightstop	10,000	(215)	9,785
Buckinghamshire Council - The Next Step	32,500	(32,500)	-
AVDC (now Buckinghamshire Council since April 2020) - The Next Step	25,000	(25,000)	-
Lloyds Bank Foundation - Covid 19 Response	10,947	(10,947)	-
Counselling	19,000	(16,229)	2,771
Joint Schools Project	4,630	(3,431)	1,199
	<u>543,242</u>	<u>(632,862)</u>	<u>(89,620)</u>
TOTAL FUNDS	<u>826,779</u>	<u>(794,305)</u>	<u>32,474</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

Youth Concern

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	30.9.21 £	30.9.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,790	16,332
Grants	339,206	405,997
	<hr/> 356,996	<hr/> 422,329
Other trading activities		
Fundraising events	4,436	7,832
Room Hire	1,170	2,013
	<hr/> 5,606	<hr/> 9,845
Investment income		
Deposit account interest	22	236
Other income		
Housing Benefit Payments	29,790	-
Young Person Rent Contribution	1,688	-
Other Income	267	-
	<hr/> 31,745	<hr/> -
Total incoming resources	<hr/> 394,369	<hr/> 432,410
EXPENDITURE		
Raising donations and legacies		
Wages	-	8,156
Fundraising Events	350	534
Marketing (CRM)	299	1,200
Fundraising Consultant	13,261	-
	<hr/> 13,910	<hr/> 9,890
Charitable activities		
Wages	293,451	168,592
Social security	19,113	8,452
Pensions	5,406	3,010
Direct Expenses	50,364	75,901
Direct Staff	6,183	8,491
Other Direct Costs	9,720	14,628
Overheads	45,027	19,159
	<hr/> 429,264	<hr/> 298,233
Support costs		
Administration		
Wages - Admin	14,593	12,758

This page does not form part of the statutory financial statements

Youth Concern

Detailed Statement of Financial Activities
for the Year Ended 30 September 2021

	30.9.21 £	30.9.20 £
Administration		
Human resources		
HR, Finance & Payroll Support	7,225	2,831
Governance costs		
Auditors' remuneration	420	500
Accountancy fees	2,880	1,801
	<u>3,300</u>	<u>2,301</u>
Total resources expended	<u>468,292</u>	<u>326,013</u>
Net (expenditure)/income	<u>(73,923)</u>	<u>106,397</u>