

Sandwell Youth in Action

Charity Registration Number: 1182971

**Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2022 for
Sandwell Youth in Action**

Sandwell Youth in Action - SYIA

1st Floor, 130 Cape Hill
Smethwick
West Midlands
B66 4PH

Sandwell Youth in Action

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

1. INTRODUCTION

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 2015).

1.1: EXECUTIVE SUMMARY

Sandwell Youth in Action (SYIA) is a youth-led organisation from minority ethnic communities in Sandwell Metropolitan Borough Council which stands for supporting young people to demand and deliver a just and sustainable society for all. It works to make sure young people have a voice, living, sexual rights and are leaders in preventing and solving the community's challenges. It works in partnership with both local and national organisation in the delivery of its programmes to increase young people's participation in decision making process from community to national level and provides capacity building training and raises awareness for youth on numerous issues including Sexual and Reproductive Health, Livelihood and Civic Participation, youth poverty, etc.

The group started on 27.03.2017 in Smethwick, Sandwell by a group of young people from different BME communities who were interested in bringing together BME children and young people from African, Asian, Caribbean, British, European, Americas, Middle Eastern, communities, in one platform to tackle the numerous problems faced by BME in the region.

The group took its inspiration from the positive thinking of Black Minority Ethnic group (BME) young people themselves who had initiated the project in response to the enormous needs and problems they face daily in the community. These needs and problems have been voiced and aired by young people during their informal meetings around a cup of tea, coffee, leisure places or sport settings. Example, groups of young people would meet at night to drink, play loud music, and graffiti the walls. Strained relationships between White and Black youths led to open conflict. In response to these emerging needs, the founders of SYIA have expressed the idea of organising young people into an active group to step forward to find solutions to the many problems faced by youth of colour. The creation of this group was then initiated to empower BME young people to play front line role to initiate positive change in their community.

The organisation is a registered charity (Charity No.: **1182971**) set up to provide both general and one-to-one support to BME children, young people and young adults living in Sandwell Metropolitan Borough Council (SMBC), West Midlands, UK to help them access a wide range of support services that facilitate their full participation in the community and enable them to develop or maintain their skills to live independently in the society.

1.2: REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Sandwell Youth in Action - (SYIA)

Address: 1st Floor, 130 Cape Hill, Smethwick, West Midlands, B66 4PH

Telephone number: 01215652612

Mobile: 07881563472

E-Mail: sandwellyouthinaction@gmail.com OR info@syia.org.uk

Website: www.syia.org.uk

Legal status: Registered charity. Charity Number: 1182971

The Trustees

Mr M Kashindi
Miss S Katanda
Miss Z Ibrahimu
Miss K Tumba

Charity Secretary

Mr Pena Walingamina

Bank Name & Address

Unity Trust Bank
PO Box 7193
Planetary Road

Willenhall
WV1 9DG

Independent examiner

Godfrey Massa (Chartered Certified Accountant)
472A BEARWOOD ROAD
SMETHWICK
WEST MIDLANDS
ENGLAND
B66 4HA

1.3: ORGANISATION'S OBJECTS

The organisation's main object as laid out in its governing document is to advance in life and relieve the needs of BME young people in particular, but not BME young people, living in Sandwell and the West Midlands through:

- (a) The provision of recreational and leisure time activities provided in the interests of social welfare, designed to improve the conditions of life;
- (b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

1.3: ORGANISATION'S AIM

The organisation's broad aim is to support disadvantaged young people living in Sandwell in their transitional journey from being a child or young person to a more independent adult in the society. In the process of supporting them to move on, the organisation helps young people to develop community projects which address challenging issues such as community cohesion, healthy living, conflict resolution, drug abuse, gambling dependency, alcohol abuse, unemployment, poverty, education, etc.

2: WHAT THE ORGANISATION DOES

Sandwell Youth in Action (SYIA) is a local organisation of young people who work to support disadvantaged young people from Birmingham and Sandwell. The organisation aims to give young people from the deprived wards of Birmingham and Sandwell equal opportunities in life regardless of personal circumstances.

At SYIA:

- ☐ We run an ABC Literacy Club i.e. a Homework club to support underachieving school children in literacy, numeracy and science
- ☐ We run a Job Club to develop employability skills and opportunities among young people
- ☐ We run a Drop-in Centre to provide support, advice and advocacy for disadvantaged and disengaged young people
- ☐ We deliver Community Sport and Physical Activity Sport to non-sporty young people

2.1: Our Vision

A service that provides a robust range of support from open access to specialised support, enabling children, young people and young adults (aged 8-25 years) to access what they need, when and where they need it so that they can reach their full personal, social and educational potential.

2.2: Our Mission Statement

Sandwell Youth in Action will make a positive difference to the lives and futures of the young people it supports. We will work with others to provide a quality service to ensure that all young people we support are enabled to lead independent and fulfilling lives through the provision of quality service. SYIA's support programme strives to change the lives of these vulnerable young people including refugees, migrants, asylum seekers, school dropouts, and the unemployed by helping them to discover and maximize their potential to the full.

SYIA's mission is to help change the lives of disadvantaged young people by enabling them to achieve their goals & aspirations. Many of our young people have had their education disrupted and are not in education, employment or training. This leaves them with fewer opportunities, low self-esteem and increased vulnerability.

2.3: Our Values

Sandwell Youth in Action

Our values are Commitment; Optimism; Passion; Diversity & Equality; Flexibility & Adaptability:

- **Commitment** - we are committed to attaining the best possible outcomes from the services we provide for our young people. Most of SYIA's work is carried out by dedicated volunteer young people with a constant support and supervision from the Coordinator.
- **Optimism** - we remain optimistic about gaining positive results from our work. Most of our members are trained former mentors and mentees who have already made huge differences in their lives and the lives of others.
- **Passion** - SYIA gives hope to the hopeless. It offers encouragement and motivates its service users to utilise their potentials fully. Our Volunteers enjoy supporting the most disadvantaged young people and work tirelessly to achieve results.
- **Diversity & Equality** - SYIA is a very diverse organisation for children and young people offering support to almost 15 different ethnic groups in Sandwell and Birmingham. Equality is our core value. Ethnic and professional diversity of both service users and members is at the root of the organisation's sustainability. There is a great deal of mutual cultural learning taking place at all stages of mentoring relationships between service users and organisation's members and among Board members and volunteers who come from different cultural background. The range of the client groups varies from highly educated to non-educated, children and young, male young people and female young people, abled and disabled from different communities. The service users are as diverse as the members. We are inclusive in our provision of services, delivery of training and our methods of recruitment, selection and assessment. For those who cannot read and write in English we provide translator/interpreters and also utilise tape recording.
- **Flexibility & Adaptability** - We are flexible to what we do and can change anytime without the need to follow strict set of process. We can change the situation to suit the needs of children without compromising safety.

3: ACHIEVEMENT AND PERFORMANCE

3.1: OBJECTIVES AND ACTIVITIES OF THE CHARITY FROM APRIL 2021 TO MARCH 2022

For the period running from 1st April 2021 to 31st March 2022, Sandwell Youth In Action (SYIA) had a plan to organise a calendar of regular events and activities in line with its organisational objects.

3.2: SUMMARY OF THE MAIN ACHIEVEMENTS OF THE CHARITY DURING THE YEAR 2021/22

Core activities covered during the year (period April 2021- March 2022)

Over the last 12 months, we have provided support services (both virtual and face-to-face) to over 165 BME young people. The following main activities have been delivered during the year:

- applying for benefits.
- applying for social housing or finding privately rented accommodations.
- money management and dealing with debts; contacting utilities companies (gas, electricity, telephone companies).

Achievements

- A. **We ran an ABC Literacy Club:** i.e. a Homework club which supported **33** underachieving school children in literacy, numeracy and science on Tuesdays
- B. **We ran a Job Club** which helped **57** detached and disengaged young people in our community (including young people leaving foster care, young people not in education, employment or training (NEET) to develop employability skills and job opportunities.
- C. **We run a Drop-in Centre** which provided support, advice and advocacy for **165** disadvantaged and disengaged young people. We have been able to provide bespoke community support services to BME young people who were in critical need of our support. The support activities included: peer mentoring, 1:1 emotional support, provision of welfare advice and information, guidance, advocacy, general support and friendship to reduce the level of depression and anxiety and thus help with the impact of Covid-19. In addition to the above support services delivered, we have supported **36** young people refugees in food poverty. We advised them on how to keep healthy, safe and eat well.

Sandwell Youth in Action

Over the last 12 months we received in our office based at 1st Floor, 130 Cape Hill, Smethwick, B66 4PH over 330 visits from 165 BME young people. These were either self-referred or referred to us by friends or other organisations working or coming into contact with young people. The support provided included things such as:

- applying for benefits;
- applying for social housing or finding privately rented accommodation;
- registering with GP's, schools and colleges;
- applying for naturalisation as British citizens;
- support accessing further legal advice from specialist organisations such Public Law and other Immigration Solicitors), etc.
- applying for jobs (CV and cover letter writing, help complete job application forms);
- money management and dealing with debts, opening bank accounts; contacting utilities companies (gas, electricity, telephone companies);
- access to a variety of leisure activities and community English sessions to help them improve their speaking and listening skills.

Gabriella 's Personal Story, 23

Gabriella: - "I am an African young mother living with HIV. During the pandemic, I was at higher risk of contracting the coronavirus due to lack of adequate housing, poverty, and lack of continued access to antiretroviral medicines to stop the virus replicating in the body due to staff shortages, clinic closures and quarantines, and equipment as most health services were geared towards COVID-19 treatment efforts, thus reducing access to my drug substitution therapy. During lockdown, I felt alone but the Charity Sandwell Youth in Action (SYIA) had my back when I needed them most and I was in a happier place thanks to the kindness they showed me. I must remember that we went through this crisis period together.

I was first faced by the challenges of being a single parent and how difficult it was to raise two toddlers while working a full-time job within the Civil Service and then suddenly lose this job because of the coronavirus pandemic. With no family nearby, I was doing my best to juggle everything by myself. Despite my best efforts, I soon realised that something needed to be done. As the lockdown broke up, I ended up in a situation where I was paying out more than what I was earning. I became very stressed. As more money was going out than coming in, I ended up with thousands of pounds worth of debt.

My kids were severely affected by the whole thing. My son was particularly poorly which meant I had to struggle to get food and other essential items from local shops and local supermarkets. I felt crippled. That's when my friend Lucie mentioned the Charity SYIA. I gave them a call and the volunteers were so welcoming. They really listened to me.

After talking through my problems together over the phone, the charity discovered that they were able to provide support to help me feel more in control of my situation. The organisation strove to ensure my needs were addressed and not left behind. To be honest, I was at risk of psychological distress. The organisation then signposted me to Harborne Parish Lands Charity, one of their partner organisations who helped me with emergency cash. Besides, SYIA provided me money advice to help me cope with my finances in the future.

The financial support made a big difference to my life at the time and the volunteer on the phone was very kind. She explained what my priority and non-priority debt was and helped me move forward. She educated me. I could finally get a good night's sleep".

SYIA's response was tailored towards the most urgent needs I had, i.e., accessing adequate housing, have access to financial resources and acquire the ability to manage my personal hygiene including menstrual hygiene. Thank you SYIA for your assistance".

SYIA - We recently got back in touch with Gabriella, and she had good news for us. Not only has she found a new part time job a result of her joining our Job Club project, but she has also been promoted to a senior level at Selfridges after proving her range of abilities within the workplace soon after lockdown was relaxed. This new timeframe provides her with the space to improve her finances and most importantly, valuable time with her young children. This is what she told us:

Gabriella - *"I'm going to be able to recover from this situation much sooner than expected thanks to the kindness of Sandwell Youth in Action (SYIA). There is always light at the end of the tunnel, especially when it comes to services like the Charity."*

- D. **The organisation ran 'Integrating Welfare Rights and Fuel Poverty Services'** and worked with **34** young people who were struggling with their utility and other household debts. The debts rose as a result of transition of moving from being a young person fostered under the care of independent local families (supported accommodations where all utilities were covered by the placing local authorities) to independent accommodations where they became responsible for the cost of their utilities. The aim of working with them was to try to support them with advice, guidance and information on how to save energy and where to turn for help.

Case Study: Esther Manga, 26

In December 2021, Esther Manga living on Universal credit with her 2 children was struggling to pay her energy bills while it was too cold in her home. She contacted Sandwell Youth in Action (SYIA) for help.

SYIA assessed her case and took her on Board. Upon accepted for support, SYIA contacted The Local Energy Advice Programme (LEAP) who helped her to save money and to keep her home warm and cosy. They offered a free home visit by an energy advisor who Installed free simple energy saving measures such as LED light bulbs and draught-proofing, checked if she was on the best energy tariff, arranged a free money advice consultation and helped her find funding for further. Esther received plenty of useful information to help her to sort out any problems that she may have and to get a good energy deal. Our team of volunteers has also continued to help Esther with advice and support on all thing's energy. We gave her tips on how to make her property more energy efficient, advice on switching energy suppliers, we also told her about the schemes available to help her keep warm. After 3 months attending our energy saving training, Esther managed to save £93.75 on her energy bill.

- E. **We delivered a TOY project** (Together Old and Young (TOY) an intergenerational project which delivered several community social activities and events as well as setting up a befriending scheme such as basic IT- skills learning. Throughout the whole year covered by this report, the project helped to knit stronger ties between **12** children/young people and **18** older people in the local community:
- The project has provided opportunities for both generations to interact around computer and internet lessons.
 - The project delivered bespoke activities to share collections (E. g. lived storytelling, etc.)
 - The project delivered engaging activities (E.g., wall activities & games, etc)

Success story - Pauline's testimony, 67 (participant in our TOY project)

"Before joining the TOY Project at Sandwell Youth in Action (SYIA) I was very lonely and cut off with the rest of the world. My place was pretty boring, I didn't know a lot about computer and internet, but now I think differently. I think my participation in the project is amazing and I'm lucky to be part of the group. This project has changed my view of the world. Since joining the project, I have developed new social skills using computer and internet to stay in touch with the world. I can now share photos using emails, book holiday using internet, shop online, do my online banking, get news, socialise, etc.

At the beginning of the programme, I was told that once registered with the project, the TOY Project will help to promote intergenerational learning and create new possibilities for senior citizens and young children to learn together and benefit from each other's company. I believe that this is the atmosphere being lived at SYIA". I have contact with both young people and older people. I become more comfortable with each

Another. The contact at the centre helps me to become more tolerant of young people and children. Getting involved with this project has helped me to get rid of my depression, my family lives far away and I started to become very tearful, but since joining the project I have made lots of friends and I feel happier."

- F. **We delivered Community Sport and Physical Activity Sport** to **26** non-sporty young people

This is a Multi-Sport Club to bring BME children and young people who were inactive and not participating in sport or physical activity outside school environment.

From April 2021 to Mach 2022, we organised 48 Inter-racial and unisex multi-sport and physical activity sport sessions (netball, volleyball, badminton, squash, running, baseball, cheerleading, dance, flag football, bowling,

gymnastic and physical activities sport) for girls and boys aged 5 to 15 years. A total of 26 children attended these sessions of whom 17 were boys.

The project provided BME children with the opportunity to participate in multi-sport activities which would typically not be available to them as a result of poverty or social exclusion

Few Quotes from project beneficiaries

"Coming to the weekly sport evenings has made a really big difference to me. I had been out of sport ever since school closed to covid-19 and was feeling quite bored and lonely. Sport sessions at Sandwell Youth in Action have allowed me to make friends with other young people who live close by, which makes me feel much more at home in the neighbourhood."

"The best thing about the event was spending time with other children from my home country and giving the children a chance to learn about their cultural heritage."

"I like SYIA's play scheme and sport club. I have made new friends. Now I play with my friends every day in the park. This makes me happy because before I just went home on my own and played on my computer."

G. Youth ex-Offenders' Club for young people leaving criminal justice

During the year, SYIA provided a strong focus on employability for **14** young people ex-offenders. The support offered was help with filling in job application forms, upgrading CVs, interview skills, mentoring through the interview process, organising work experience and volunteering opportunities, and general help with job searches.

3.3 OUR IMPACT

A survey carried out at the end of the financial year 2021-2022 with service users showed the following:

- 1) In total, SYIA directly assisted **165** children and young people locally and indirectly **55** through its community support services. All young people beneficiaries were empowered to build bright futures, regardless of their background or circumstances. Where our resources were limited, young people were signposted and brokered to special services.
- 2) More than **185** young people were provided with access to appropriate, high-quality services in their local community or online.
- 3) Together with our network, we have been able to offer support, advice and training to equip young people with the vital life skills needed to engage in education, volunteering and employment.

4. DIFFICULTIES AND SETBACKS

The organisation, during the year, faced difficulties related to long term financial sustainability. Covid-19 has negatively impacted our organisation both financially and operationally. Financially, we have lost all our sources of income as much of our revenues come through donations from charitable Trusts and Foundations who, at the moment of writing this report were not keen on funding regular activities due to the pandemic. Operationally, we were unable to deliver our regular activities and operate from our premises where all our working assets were stored.

To mitigate this, the organisation has resolved to put in place strong financial management and regular financial information and monitoring; maintaining flexible reserves policy; robust investment in and strategy for income generation; mix of funders and contracts that reduce reliance on any one source.

5. FINANCIAL REVIEW

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

5.1. Brief statement of the organisation's policy on reserves

It is the policy of Sandwell Youth in Action to hold £3,000 in reserves for three months after the end of financial year to cover running costs and unforeseen emergencies. To achieve this, we will aim to put £250 per month into reserves from income until that level is achieved.

5.2. INDEPENDENT EXAMINER

Godfrey Massa has been re-appointed as independent examiner for the ensuing year.

Sandwell Youth in Action

The trustees' annual report and the strategic report were approved on **25/04/2022** and signed on behalf of the board of trustees by

A handwritten signature in dark ink, appearing to be 'MK' or similar, written in a cursive style.

Mr. Mayundo Kashindi,
Chairman of the Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SANDWELL YOUTH IN ACTION
PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022**

I report to the trustees on my examination of the financial statements of Sandwell Youth In Action ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Godfrey Massa (Chartered Certified Accountant)
Independent Examiner

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Sandwell Youth in Action

**Statement of Financial Activities Period from
1 April 2021 to 31 March 2022**

		2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies		13,100	54,600	67,700
Other trading activities		7,500	–	7,500
Total income		20,600	54,600	75,200
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities		8,787	–	8,787
Expenditure on charitable activities		12,350	42,359	54,709
Total expenditure		21,137	42,359	63,496
Net income and net movement in funds		(537)	12,241	11,704
Reconciliation of funds				
Total funds brought forward		11,529	22,243	33,772
Total funds carried forward		10,992	34,484	45,476

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on page 11 to 17 form part of these financial statements.

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Statement of Financial Position

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	5	15,385	12,167
Current assets			
Cash at bank and in hand		30,091	21,815
Net current assets		30,091	21,815
Total assets less current liabilities		45,476	33,982
Funds of the charity			
Restricted funds		34,484	22,453
Unrestricted funds		10,992	11,529
Total charity funds		45,476	33,982

These financial statements were approved by the board of trustees and authorised for issue on **25/04/2022**, and are signed on behalf of the board by:



Mayundo Kashindi, Chairman of Trustees

The notes on page 11 to 17 form part of these financial statements.

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Statement of Cash Flows Period from 1 April 2021 to 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	11,704	24,685
	<hr/>	<hr/>
Cash generated from operations	11,704	24,685
	<hr/>	<hr/>
Net cash from operating activities	11,704	24,685
	<hr/> <hr/>	<hr/> <hr/>
Cash flows from investing activities		
Purchase of tangible assets	(3,428)	(10,767)
	<hr/>	<hr/>
Net cash used in investing activities	(3,428)	(10,767)
	<hr/> <hr/>	<hr/> <hr/>
Net increase in cash and cash equivalents	8,276	13,918
Cash and cash equivalents at beginning of year	21,815	7,897
	<hr/>	<hr/>
Cash and cash equivalents at end of year	30,091	21,815
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements Period from 1 April 2021 to 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/O 1ST Floor, 130 Cape Hill, Smethwick, West Midlands, B66 4PH, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- ☐ income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- ☐ legacy income is recognised when receipt is probable, and entitlement is established.
- ☐ income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- ☐ income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be

spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- ☐ expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- ☐ expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- ☐ other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Sandwell Youth in Action

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	14,064	4,646

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

5. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
Cost			
At 1 April 2021	1,400	10,557	11,957
Additions	–	3,428	3,428
At 31 March 2022	1,400	13,985	15,385
Depreciation			
At 1 April 2021 and 31 March 2022	–	–	–
Carrying amount			
At 31 March 2022	1,400	13,985	15,385
At 31 March 2021	1,400	10,557	11,957

6. Analysis of changes in net debt

At 1 Apr 2021	Cash flows	At
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Sandwell Youth in Action

			31 Mar 2022
	£	£	£
Cash at bank and in hand	21,815	8,276	30,091

Management Information

The following pages do not form part of the financial statements.

Sandwell Youth in Action

Detailed Statement of Financial Activities

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Members Contributions	3,100	2,100
Boost Charitable Trust	750	–
Heart Of England Community Foundation	–	8,000
The Edward & Dorothy Cadbury Trust	–	1,000
The Clothworkers' Foundation	–	4,090
The William Dudley Rust	–	1,000
The YAPP Charitable Trust	–	2,000
Sport England	–	6,625
The Van Neste Foundation	–	5,000
This Girls Can Community Fund	–	5,000
The Goodenough Charity Trust	500	2,000
The Magdelen Hospital Trust	–	2,000
The 29th May 1961 Charity Trust	5,000	5,000
The Boshier-Hinton Foundation	–	1,000
UK Youth Fund	10,000	10,000
The Barchester's Charity Foundation	–	1,000
The February Foundation	–	1,000
The Jarman Charitable Trust	–	250
The Percy Bilston Charity	–	435
The Tudor Trust	–	2,000
People's Postcode Trust	–	9,350
The Garfield Weston Foundation	30,000	–
Localgiving.org	500	–
The Western Power Distribution	7,600	–
The Grimmitt Trust	–	2,000
The Souter Charitable Trust	3,000	–
William A Cadbury Charitable Trust	750	–
The Arnold Clark Communities Team	1,000	–
The Bite Size Pieces	500	–
CB and HH Taylor 1964 Trust	1,000	–
The Michael Marsh Charitable Trust	2,500	–
Lillie Johnson Charitable Trust	–	500
The Sir John Middlemore Charitable Trust	–	2,000
The Edgar E Lawley Fund	1,500	–
	<hr/> 67,700	<hr/> 73,350
Other trading activities		
Fundraising events	<hr/> 7,500	<hr/> 3,700
Total income	<hr/> <hr/> 75,200	<hr/> <hr/> 77,050

Sandwell Youth in Action

	2022 £	2021 £
Expenditure		
Costs of other trading activities		
Purchases	8,787	–
	<hr/>	<hr/>
Expenditure on charitable activities		
Wages and salaries	14,064	4,646
Rent	1,000	1,780
Light and heat	100	424
Other motor/travel costs	1,416	2,289
Legal and professional fees	–	500
Consultancy & Advice	259	1,450
Activity Costs	14,095	6,938
Volunteer Expenses	4,827	5,831
Marketing and Publicity	441	3,464
Project Management and Monitoring	1,354	413
Refreshment and Snacks	847	2,055
Materials & Resources	904	530
Communication	1,421	–
Venue Hire	6,247	11,357
Training	1,236	1,100
Sport Coaching	1,335	6,743
In Kind Assistance	5,163	2,585
Awareness raising Campaigns	–	260
	<hr/>	<hr/>
	54,709	52,365
	<hr/>	<hr/>
Total expenditure	63,496	52,365
	<hr/>	<hr/>
Net income	11,704	24,685
	<hr/>	<hr/>